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16 District Court of the United States
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18 Central Judicial District of California
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20 Southern Division

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22 The People of California) No. SA CV 02-0382 GLT(ANx)
23 *ex relatione*)
24 Gayle Bybee *et al.*,)
25)
26 Plaintiffs,)
27 v.)
28)
29 Andrew Erath *et al.*,)
30)
31 Defendants.)
32 -----)
33 United States) **APPLICATION FOR ORDER DISSOLVING**
34 *ex relatione*) **THE INTERNAL REVENUE SERVICE:**
35 Paul Andrew Mitchell,) 18 U.S.C. 1964(a);
36) Lanham Act, Section 43(a); and,
37 Intervenor.) Sherman Act (1890):
38) Lawful Jury Demanded.

39 COMES NOW the **United States** (hereinafter "Intervenor") *ex relatione*
40 Paul Andrew Mitchell, Citizen of ONE OF the **United States of America**,
41 qualified Federal Witness and Private Attorney General (hereinafter
42 "Relator"), to petition this honorable Court for a prompt ORDER
43 permanently dissolving the Internal Revenue Service ("IRS") pursuant
44 to the authority conferred upon this Court by 18 U.S.C. 1964(a), by
45 the Lanham Act, and by the Sherman Act, and to provide formal written
46 Notice to all interested party(s) of same.

PRESIDENT'S ADVISORY
PANEL
ON FEDERAL TAX REFORM

2005 MAR 30 A 8:47

PAST DUE

1 **ALL SIMILAR STATEMENTS FALSELY DESIGNATE THE**
2 **TRUE ORIGINS OF THE INTERNAL REVENUE SERVICE**

3 Pursuant to the Commerce Clause and the Lanham Act at 60 Stat.
4 440 (uncodified at 15 U.S.C. 1121), this honorable Court also has
5 original jurisdiction to adjudicate regulation of interstate commerce,
6 and to enjoin and sanction any and all of the following:

- 7 (1) false designations of the origins of the tradenames and
8 trademarks of articles and organizations operating in
9 interstate commerce;
10
11 (2) false and misleading descriptions of fact in connection
12 with the tradenames and trademarks of articles and
13 organizations operating in commerce; and,
14
15 (3) false and misleading representations of fact in connection
16 with the tradenames and trademarks of articles and
17 organizations operating in commerce.
18

19 This Court is also authorized by the Lanham Act to impose a
20 sanction of treble (triple) damages against the IRS and its
21 principals, for its deliberately false designations of its own
22 origins, for its deliberately false and misleading descriptions of
23 fact, and for its deliberately false and misleading representations of
24 fact in connection with the administration of the federal income tax
25 throughout the United States of America, the District of Columbia,
26 U.S. Possessions and Territories, and all federal enclaves.

27 One legislative intent of the Lanham Act is to protect the public
28 from false designations of origin, from false and misleading
29 descriptions of fact, and from false and misleading representations of
30 fact in matters of interstate commerce. See Follett v. Arbor House
31 Publishing Co., 497 F.Supp 304, 313, 208 USPQ 604, for example.

32 There is no question that the IRS is engaged in interstate
33 commerce. See all Agreements on Coordination of Tax Administration as
34 consummated with the taxing agencies of the 50 States, for example.

1 The United States argues and hereby offers to prove that ACTA
2 agreements falsely designate IRS as an agency of the U.S. Department
3 of the Treasury. In Section 2 entitled "Definitions" in the IRS
4 template for its ACTA agreements, yet another false statement is made:

5 The term "IRS" means the **Internal Revenue Service, U.S.**
6 **Department of Treasury.**
7
8

[**bold** emphasis added]

9 See 5 U.S.C. 551(1)(C), in chief, and the following Internet URL:

10 <http://www.supremelaw.org/rsrc/acta/30455c.htm#template>

11 (If this Court should so order, the United States will oblige by
12 serving certified hard copies of the above document on all interested
13 parties and on the Clerk of this Court. See PROOF OF SERVICE *infra*.)

14 **It necessarily follows that IRS is perpetrating, under color of**
15 **official right, a variety of monstrous monopoly practices that are**
16 **expressly prohibited by the Sherman Act of 1890, as amended.**

17 The Sherman Act also confers original jurisdiction upon this
18 honorable District Court of the United States ("DCUS"). See the
19 detailed elaboration of this point at the following Internet URL:

20 <http://www.supremelaw.org/cc/microsoft/index.htm>

21 (If this Court should so order, the United States will oblige by
22 serving certified hard copies of the above referenced documents on all
23 interested parties and on the Clerk of this Court.)

24 See Sherman Act, 26 Stat. 209 (1890), 36 Stat. 1167 (1911); and
25 62 Stat. 909 (1948). This DCUS does enjoy original jurisdiction.

26 All guarantees of the U.S. Constitution were expressly extended
27 into the District of Columbia in 1871 and all federal Territories in
28 1873. See 16 Stat. 419, 426, Sec. 34; 18 Stat. 325, 333, Sec. 1891,
29 respectively. The Downes Doctrine is, therefore, *ultra vires*.

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- (1) commission of a felony during the ten (10) years prior to and including June 1, 2002 A.D., by attempting and conspiring to obstruct, delay, and affect commerce and the movement of articles and commodities in commerce by means of extortion, specifically by obtaining property from the American People with Their consent induced by wrongful use of actual or threatened force, violence or fear, and under color of official right, all in violation of 18 U.S.C. 1951(a);
- (2) commission of a felony during the ten (10) years prior to and including June 1, 2002 A.D., by directly and indirectly acquiring and/or maintaining, through a pattern of racketeering activity, an interest in, and/or control of, an enterprise which is engaged in, and the activities of which affect, interstate commerce, all in violation of 18 U.S.C. 1962(b);
- (3) commission of a felony during the ten (10) years prior to and including June 1, 2002 A.D., by associating with an enterprise engaged in, and the activities of which affect, interstate commerce, and by directly and indirectly conducting and/or participating in the conduct of such enterprise's affairs through a pattern of racketeering activity, all in violation of 18 U.S.C. 1962(c); and,
- (4) commission of a felony during the ten (10) years prior to and including June 1, 2002 A.D., by conspiring to engage in a pattern of racketeering activity, all in violation of 18 U.S.C. 1962(d).

The federal RICO statutes also authorize treble (triple) damages to encourage private attorneys general to dissolve rackets:

[Agency Holding Corp. v. Malley-Duff & Associates]
[107 S.Ct. 2759, 483 U.S. 143, 151 (1987)]
[**bold** emphasis added]

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Dated: June 1, 2002 A.D.

Signed: /s/ Paul Andrew Mitchell

Printed: Paul Andrew Mitchell, Private Attorney General

PROOF OF SERVICE

I, Paul Andrew Mitchell, *Sui Juris*, hereby certify, under penalty of perjury, under the laws of the **United States of America**, without the "**United States**" (federal government), that I am at least 18 years of age, a Citizen of ONE OF the **United States of America**, and that I personally served the following document(s):

**APPLICATION FOR ORDER DISSOLVING
THE INTERNAL REVENUE SERVICE:**

18 U.S.C. 1964(a);
Lanham Act, Section 43(a); and,
Sherman Act (1890):
Lawful Jury Demanded

by placing one true and correct copy of said document(s) in first class United States Mail, with postage prepaid and properly addressed to the following:

Clerk of Court (3x)
District Court of the United States
Central Judicial District of California
Southern Division
411 West Fourth Street, Room 1-053
Santa Ana 92701-4516
CALIFORNIA, USA

Gayle Bybee
c/o Marcia J. Brewer
300 Corporate Pointe, Suite 330
Culver City 90230
CALIFORNIA, USA

Carla Figaro
21213-B Hawthorne Blvd., #5361
Torrance 90503
CALIFORNIA, USA

Nora Moore
8400 Edinger Avenue, Apt. #Z-106
Huntington Beach 92647
CALIFORNIA, USA

Denise Ricca-White
4805 Glenhaven Drive
Oceanside 92056
CALIFORNIA, USA

1 **Andrew Erath**
2 c/o Office of Regional Inspector
3 Internal Revenue Service
4 P.O. Box 6238
5 Laguna Niguel 92607
6 CALIFORNIA, USA
7
8 **Erik Newberry**
9 c/o Office of Regional Inspector
10 Internal Revenue Service
11 P.O. Box 6238
12 Laguna Niguel 92607
13 CALIFORNIA, USA
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15 **Matthew Finney**
16 c/o Office of Regional Inspector
17 Internal Revenue Service
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19 Laguna Niguel 92607
20 CALIFORNIA, USA
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22 **Office of the Chief Counsel**
23 Internal Revenue Service
24 c/o 24000 Avila Road, #3314
25 Laguna Niguel 92607
26 CALIFORNIA, USA
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28 **John S. Gordon**
29 U.S. Department of Justice
30 c/o 1200 United States Courthouse
31 312 North Spring Street
32 Los Angeles 90012-4797
33 CALIFORNIA, USA
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35 **Alicia Villarreal**
36 U.S. Department of Justice
37 c/o 1300 United States Courthouse
38 312 North Spring Street
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42 **Brian Hershman**
43 U.S. Department of Justice
44 c/o 1300 United States Courthouse
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49 **Ronald L. Cheng**
50 U.S. Department of Justice
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52 312 North Spring Street
53 Los Angeles 90012-4797
54 CALIFORNIA, USA

1 **Lawrence S. Middleton**
2 U.S. Department of Justice
3 c/o 1200 United States Courthouse
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6 CALIFORNIA, USA
7
8 **Robert I. Lester**
9 U.S. Department of Justice
10 Federal Building, Room 7516
11 300 North Los Angeles Street
12 Los Angeles 90012-4797
13 CALIFORNIA, USA
14
15 **Leon W. Weidman**
16 U.S. Department of Justice
17 Federal Building, Room 7516
18 300 North Los Angeles Street
19 Los Angeles 90012-4797
20 CALIFORNIA, USA
21
22 **Dean D. Pregerson**
23 United States District Court
24 312 North Spring St., Courtroom 3
25 Los Angeles 90012-4797
26 CALIFORNIA, USA
27
28 **John A. Chambers**
29 Courtroom Clerk
30 United States District Court
31 312 North Spring St., Courtroom 3
32 Los Angeles 90012-4797
33 CALIFORNIA, USA
34
35 **Beth Zaccaro**
36 Court Reporter
37 United States District Court
38 312 North Spring St., Courtroom 3
39 Los Angeles 90012-4797
40 CALIFORNIA, USA
41
42 **Gregory Nicolaysen, Esquire** [sic]
43 dba Federal Criminal Defense Attorney
44 16000 Ventura Boulevard, Suite 500
45 Encino 91436
46 CALIFORNIA, USA
47
48 **Teresa Giordano**
49 Quality Paralegal Services
50 c/o 40960 California Oaks Road, Box 281
51 Murrieta 92562
52 CALIFORNIA, USA

Courtesy Copies to:

Article I:

Representative Ron Paul
U.S. House of Representatives
Washington 20515
DISTRICT OF COLUMBIA, USA

Legislative Branch

Article II:

Office of the President
The White House
1600 Pennsylvania Avenue
Washington 20500
DISTRICT OF COLUMBIA, USA

Chief Executive Officer:
Executive Branch

United States Marshals Service
411 West Fourth Street
Santa Ana 92701-4516
CALIFORNIA, USA

Law Enforcement:
Executive Branch

United States Marshals Service
312 North Spring Street
Los Angeles 90012-4797
CALIFORNIA, USA

Law Enforcement:
Executive Branch

Article III:

Judge Florence-Marie Cooper
c/o Alicia Mason, Court Clerk
255 E. Temple St., 750 Roybal Bldg.
Los Angeles 90012-4797
CALIFORNIA, USA

District Court:
Judicial Branch

Judge Alex Kozinski (supervising)
Ninth Circuit Court of Appeals
P.O. Box 91510
Pasadena 91109-1510
CALIFORNIA, USA

Circuit Court:
Judicial Branch

Chief Justice William H. Rehnquist
Supreme Court of the United States
One First Street, N.E.
Washington 20543-0001
DISTRICT OF COLUMBIA, USA

Supreme Court:
Judicial Branch

[See USPS Publication #221 for addressing instructions.]

Dated: June 4, 2002 A.D.

Signed: /s/ Paul Andrew Mitchell

Printed: Paul Andrew Mitchell, Private Attorney General

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Attachment "A":

"Let's Dismantle IRS:
This Racket is Busted"

<http://www.supremelaw.org/press/rels/dismantle.irs.htm>

by

Paul Andrew Mitchell
Private Attorney General
and Qualified Federal Witness

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Let's Dismantle IRS:
This Racket is Busted

by

Paul Andrew Mitchell
Private Attorney General

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It's time to dismantle the Internal Revenue Service. This organization has outlived its usefulness.

The hunt was on, several years ago, when activists like this writer confirmed that IRS was never created by any Act of Congress. It cannot be found in any of the laws which created the U.S. Department of the Treasury.

The U.S. Supreme Court quietly admitted as much, at footnote 23 in Chrysler Corp. v. Brown. In a nation governed by the rule of law, this omission is monumental.

The search for its real origins has taken this nation down many blind alleys, so convoluted and complicated are the statutes and regulations which govern its employees rarely, if ever.

The best explanation now favors its links to Prohibition, the ill-fated experiment in outlawing alcohol.

The Women's Temperance Movement, we believe, was secretly underwritten by the petroleum cartel, to perfect a monopoly over automotive fuels. Once that monopoly was in place, Prohibition was repealed, leaving alcohol high and dry as the preferred fuel for cars and trucks, and leaving a federal police force inside the several States, to extort money from the American People.

All evidence indicates that IRS is an alias for the Federal Alcohol Administration ("FAA"), which was declared unconstitutional inside the several States by the U.S. Supreme Court in 1935. The result of the high Court's decision in U.S. v. Constantine confined that FAA to federal territories, like Puerto Rico, where Congress is the "state" legislature.

Further confirmation can be found in a decision by the First Circuit Court of Appeals in Used Tire International, Inc. v. Manual Diaz-Saldana, which identified the latter as the real "Secretary of the Treasury." The Code of Federal Regulations for Title 27 also identifies this other "Secretary" as an office in San Juan, Puerto Rico.

This is ominous data. It serves to suggest that IRS has no authority whatsoever to mail envelopes from the "Department of the Treasury." Such obvious deception is prohibited by federal mail fraud statutes, and defined as a predicate to racketeering.

Moreover, the vagueness now proven to frequent the Internal Revenue Code forces a legal conclusion that the entire Code is necessarily void, read "no legal effect." The high Court's test for vagueness is obviously violated when men and women of common intelligence cannot agree on its correct meaning, its proper construction, or its territorial application.

Take, for instance, a statute at IRC section 7851. Here,

Congress has said that all the enforcement provisions in subtitle F shall take effect on the day after the date "this title" is enacted. These provisions include, for example, filing requirements, penalties for failing to file, and tax evasion.

Guess what?

Title 26 has never been enacted into positive law, rendering every single section in subtitle F a big pile of spaghetti, with no teeth whatsoever. Throughout most federal laws, the consistent legislative practice is to use the term "this title" to refer to a Title of the United States Code.

To make matters worse, conscientious courts (an endangered species) have ruled that taxes cannot be imposed without statutes assigning a specific liability to certain parties.

There are no statutes creating a specific liability for taxes imposed by subtitle A of the Internal Revenue Code. This is the set of statutes that impose the federal income tax.

Look at it this way: if Congress imposed a tax on chickens, would that necessarily mean that the chickens are liable for the tax?

Obviously not! Congress would also need to define the farmer, or the consumer, or the wholesaler, as the party liable for paying that tax. Chickens, where are your tax returns?

Without a liability statute, there can be no liability.

This now opens another, deeper layer in this can of rotting worms. If IRS is really using fear tactics to extort an unlawful debt, then it qualifies for careful scrutiny, and prosecution, under the Racketeer-Influenced and Corrupt Organizations Act aka "RICO".

How fitting, and how ironic, that IRS is legally domiciled in Puerto RICO.

When we get down to brass tacks, we find that Congress encourages private Citizens to investigate and bust rackets, mainly because it perceived a shortage of public prosecutors talented enough to enforce RICO statutes against organized crime syndicates.

This shortage is the real reason why the RICO statute at 18 U.S.C. 1964 awards triple damages to any party who prevails, using the civil remedies it provides. And, happily, State courts like the Superior Court of California also enjoy original jurisdiction to litigate and issue these remedies.

All of this would approach comedy in the extreme, were it not also the case that IRS launders huge sums of money, every day, into foreign banks chiefly owned by the families that founded the Federal Reserve system.

Did you think the Federal Reserve was federal government? Guess again!

One of the biggest shocks of the last century was an admission by President Reagan's Grace Commission, that none of the income taxes collected by IRS goes to pay for any federal government services.

Those taxes are paying interest to these foreign banks, and benefit payments to recipients of entitlement programs, like federal pension funds.

So, the next time your neighbors accuse you of being unpatriotic for challenging the IRS, we recommend that you demand from them *proof* that IRS is really funding any federal government services, like air traffic control, the Pentagon, the Congress, the Courts, or the White House.

Don't hold your breath.

Honestly, when all the facts are put on a level table top, there is not a single reason why America should put up with this massive fiscal fraud for one more day.

It's now time to dismantle the Internal Revenue Service.

Keeping all those laundered funds inside this country will result in economic prosperity without precedent in our nation's history.

Let's bury IRS beneath the Titanic, where it can rust in peace forever along with the rest of the planet's jellyfish.

America deserves to be a living, thriving Republic, not another victim of Plank Number Two in the Communist Manifesto.

About the Author:

Paul Andrew Mitchell is a Private Attorney General and Webmaster of the Supreme Law Library on the Internet:

<http://www.supremelaw.org>

See also:

"U.S. Secretary of the Treasury Falls Silent
in Face of SUBPOENA for Tax Liability Statutes"

"31 Questions and Answers about the IRS"

"What Is the Federal Income Tax?"

"Electronic Censors Found at U.C. Berkeley's Law School"

"Private Attorney General Backs UCB's Graduate Instructors"

"Paul Mitchell Blasts Clinton, Rubin for Racketeering"

"Paul Mitchell Applauds House Vote to Kill IRC"

"Paul Mitchell Urges Nation to Boycott IRS"

"The Kick-Back Racket: PMRS"

"Congresswoman Suspected of Income Tax Evasion"

"Our Proposal to Save Social Security"

"Charitable Contributions by the Federal Reserve"

"Legal Notice in re Withholding Exemption Certificates"

"A Cogent Summary of Federal Jurisdictions"

"BATE/IRS -- Criminal Fraud"

"Income Taxes and Government Fraud"

"A Monologue on Federal Fiscal Fraud"

"Miscellaneous Letters of Correspondence"

#

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PRESIDENT'S ADVISORY
PANEL
ON FEDERAL TAX REFORM

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16 UNITED STATES COURT OF APPEALS

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18 NINTH CIRCUIT
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20 Lynne Meredith et al.,) No. 02-55021
21)

22 Plaintiffs/Appellees,)
23 v.)

24)
25 Andrew Erath et al.,)
26)

27 Defendants/Appellants.)
28)

29 -----)

30)
31 United States)

32 ex relatione)

33 Paul Andrew Mitchell,)

34)
35 Movant.)

36)
37 -----)

38)
39 Internal Revenue Service,)

40)
41 Respondent.)
42)
43 -----)

NOTICE OF MOTION AND
MOTION FOR PRELIMINARY INJUNCTION:

Article I, Section 8, Clause 1;
Article I, Section 9, Clause 7;
Internal Revenue Code § 7809;
31 U.S.C. 301(f)(2); and
FRAP Rules 8(a)(1)(C) and 8(a)(2)
in pari materia with
FRCP Rules 64 and 65.

44
45 COMES NOW the **United States** (hereinafter "Movant") ex relatione Paul
46 Andrew Mitchell, Citizen of ONE OF the **United States of America** and
47 Private Attorney General (hereinafter "Relator") to move this
48 honorable Court, pursuant to: Rules 8(a)(1)(C) and 8(a)(2) of Federal
49 Rules of Appellate Procedure ("FRAP"), section ("§") 7809 of the

1 Internal Revenue Code, and Article I, Section 8, Clause 1, and Article
2 1, Section 9, Clause 7, in the Constitution for the United States of
3 America, as lawfully amended (hereinafter "U.S. Constitution"), for a
4 preliminary ORDER freezing all of Respondent's assets and enjoining
5 Respondent from depositing any tax collections into any account(s)
6 other than the Treasury of the United States.

7 Mounting evidence recently confirmed by Movant appears to
8 indicate that Respondent Internal Revenue Service ("IRS") has been
9 systematically violating section 7809 of the Internal Revenue Code
10 ("IRC"). Said section clearly mandates that:

11 ... collections of whatever nature received or collected by
12 authority of any internal revenue law, **shall be paid daily into**
13 **the Treasury of the United States** under instructions of the
14 Secretary as internal revenue collections, by the officer or
15 employee receiving or collecting the same, without any abatement
16 or deduction on account of salary, compensation, fees, costs,
17 charges, expenses, or claims of any description.

18
19 [IRC § 7809(a), **bold** emphasis added]

20 Statements verified under 28 U.S.C. 1746(1), and filed in federal
21 district court in San Jose, California, Clerk's Docket
22 #CR-00-20227-JF, suggest that monies collected by IRS personnel have
23 been deposited in a "quad zero" account and left there for at least
24 one (1) full year, *without proper accounting*. See, for example,
25 Treasury Order 91 (Rev. 1), May 12, 1986.

26 Monies collected by IRS have also been used in recent years to
27 make *cash* awards, under color of the Internal Revenue Manual and of a
28 now defunct federal program formerly called the Performance Management
29 and Recognition System ("PMRS").

30 PMRS abuses reportedly became so severe, Congress repealed this
31 incentive system in 1993, but serious abuses continued.

1 A FOIA request for records of all PMRS awards was met with a
2 written admission -- by an IRS Tax Law Specialist -- that few records
3 existed because the awards were paid in cash! See 5 U.S.C. 552; and
4 the Anti-Kickback Act of 1986, 41 U.S.C. 51 et seq. This admission
5 also raised the spectre of widespread federal income tax evasion (a
6 felony) by every recipient of these cash awards, e.g. \$25,000.00 per
7 indictment of each "TC-148" aka "illegal tax protester" [sic].

8 Other mounting evidence, recently confirmed in the U.S. Supreme
9 Court case of Chrysler Corp. v. Brown, 441 U.S. 281 (1979), at
10 footnote 23, makes it clear that IRS was never created by any organic
11 Act of Congress. See 31 U.S.C. in toto, for further confirmation.
12 After tracing IRS genealogy all the way back to 1862 A.D., the high
13 Court still failed to find any organic Act for the IRS. Compare the
14 statute at 1 Stat. 65.

15 In 1994, the General Accounting Office ("GAO") reported it was
16 unable to audit \$4.3 billion of the \$6.7 billion -- a staggering
17 sixty-four percent -- of its operating funds that IRS reported
18 spending in FY 1992, **because IRS could not account for all the money.**
19 See "Financial Management: IRS Does Not Adequately Manage Its
20 Operating Funds," Report to the Commissioner, Internal Revenue
21 Service, February 1994 (Chapter Report, 02/09/94, Report Number
22 GAO/AIMD-94-33).

23 The situation has not improved since then. In March of 1999, GAO
24 found that pervasive weaknesses in the design and operation of
25 Respondent's financial management systems, accounting procedures,
26 documentation, recordkeeping, and internal controls prevented GAO from
27 rendering an unqualified opinion on five of IRS' six principal

1 financial statements. Put simply, they flunked. See "Internal
2 Revenue Service: Results of Fiscal Year 1998 Financial Statement
3 Audit," March 1, 1999 (Report Number T-AIMD-99-103).

4 The worst shock of the last century was a startling admission in
5 the final report of the President's Private Sector Survey on Cost
6 Control, commonly known as the Grace Commission (named after Chairman
7 J. Peter Grace). **The Grace Commission concluded that none of the
8 federal income taxes collected by the IRS were being used to pay for
9 any government services!**

10 Instead, those collections are, evidently, being used to service
11 the massive federal debt owed to banks, many of which are foreign
12 banks, and to make income transfer payments to beneficiaries of
13 entitlement programs, e.g. federal pension plans. See "War on Waste:
14 President's Private Sector Survey on Cost Control," New York,
15 MacMillan Publishing Company, January 12, 1984 (ISBN 0-02-074660-1).

16 **It is extremely doubtful, if not impossible, that so much money
17 would show up missing, if IRS were not also violating IRC § 7809,
18 daily and as a matter of institutional policy. Can it be trillions?**

19 Further proof of IRC § 7809 violations can be found on the
20 cancelled checks which untold numbers of taxpayers have submitted to
21 pay federal income taxes since 1913 A.D., along with their completed
22 Form 1040's -- the **U.S. Individual** Income Tax Return (not **Individual**
23 **Income** [sic]).

24 All too frequently in the recent past, IRS endorsed these checks
25 payable to "Any F.R.B ... in Payment of U.S. Oblig.", and not to the
26 Treasury of the United States. See 27 CFR 70.11: definitions of
27 "Commercial bank" and "Treasury Account"; also Lewis v. United

1 States, 680 F.2d 1239 (9th Cir. 1982), holding that Federal Reserve
2 Banks are *privately owned entities* and not federal agencies; 27 CFR
3 250.11: "Revenue Agent", "Secretary" etc. defined; §§ 3(c), 6, 10 of
4 the Bretton Woods Agreements Act, 59 Stat. 512, P.L. 171, July 31,
5 1945, in "A Decade of American Foreign Policy: Basic Documents,
6 1941-49," prepared at the request of the Senate Committee on Foreign
7 Relations by the Staff of the Committee and the Department of State,
8 Washington, D.C., U.S. GPO (1950); 22 U.S.C. 286a; 31 U.S.C. 5341:
9 national strategy.

10 Thus, Movant argues that all IRS collections without exception
11 should be paid daily into the Treasury of the United States, **as**
12 **required by Law.**

13 If this is not the case, no matter how large or small the sums of
14 money may be, this Court has the power, authority, and legal
15 obligation to issue **a preliminary ORDER, with all deliberate speed,**
16 **enjoining Respondent IRS from depositing collections of whatever**
17 **nature into any account(s) other than the Treasury of the United**
18 **States.** See IRC §§ 7809(a), (b), and (d) *in pari materia* with FRCP
19 Rule 65.

20 For the purpose of securing satisfaction of the judgment
21 ultimately to be entered in this action, Movant hereby also seeks **an**
22 **immediate ORDER freezing all assets of Respondent IRS, in pari materia**
23 with FRCP Rule 64 and executed by other appropriate ORDER(s).

24
25 **FORMAL OFFER OF PROOF**

26 Movant hereby formally offers to prove that Respondent IRS is an
27 alias for Trust #62, domiciled in Puerto Rico under color of the
28 Federal Alcohol Administration. See 31 U.S.C. 1321(a)(62).

1 Movant also offers to prove that the links between the Internal
2 Revenue Code, the Code of Federal Regulations ("CFR") for Title 26,
3 and Title 27 of the United States Code ("U.S.C."), have their
4 historical roots in Prohibition (the Volstead Act), which permitted
5 the petroleum cartel to establish a monopoly in automotive fuels, and
6 permitted the United States to field a federal police force inside the
7 several States of the Union.

8 Once the monopoly was in place, Prohibition was lifted, leaving
9 alcohol high and dry as the preferred fuel for automobiles, and
10 leaving the federal police force in place -- to extort money from the
11 American People. See, e.g. Pogue Carburetor patent (an efficient fuel
12 vaporizer utilized in Allied tanks fighting field marshal Erwin Rommel
13 in the North Africa campaign during World War II).

14
15 **STANDING OBJECTION IN RE POWERS OF ATTORNEY**

16 Movant formally objects, in advance, to any and all attempts by
17 duly appointed officers of the U.S. Department of Justice to appear on
18 behalf of IRS, to answer the instant MOTION. See 5 U.S.C. 551(1)(C).

19 Pursuant to 31 U.S.C. 301(f)(2), only the duly appointed IRS
20 Chief Counsel has been delegated lawful power(s) of attorney to appear
21 on behalf of Respondent IRS. Title 31, U.S.C., has been enacted into
22 positive law; Title 26, U.S.C. has not, however.

23 Similarly, the Solicitor General also appears to lack any lawful
24 power(s) of attorney to appear on behalf of Respondent IRS.

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Dated: April 25, 2002 A.D.

Signed: /s/ Paul Andrew Mitchell

Printed: Paul Andrew Mitchell, Private Attorney General

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PROOF OF SERVICE

I, Paul Andrew Mitchell, *Sui Juris*, hereby certify, under penalty of perjury, under the laws of the **United States of America**, without the **"United States"** (federal government), that I am at least 18 years of age, a Citizen of ONE OF the **United States of America**, and that I personally served the following document(s):

**NOTICE OF MOTION AND
MOTION FOR PRELIMINARY INJUNCTION:**
Article I, Section 8, Clause 1;
Article I, Section 9, Clause 7;
Internal Revenue Code § 7809;
31 U.S.C. 301(f)(2); and
FRAP Rules 8(a)(1)(C) and 8(a)(2)
in pari materia with
FRCP Rules 64 and 65.

by placing one true and correct copy of said document(s) in first class United States Mail, with postage prepaid and properly addressed to the following:

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33 Courtesy Copies to:

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40 **Judge Alex Kozinski** (supervising)

41 Ninth Circuit Court of Appeals
42 P.O. Box 91510
43 Pasadena 91109-1510
44 CALIFORNIA, USA
45

46 [See USPS Publication #221 for addressing instructions.]
47
48

49 Dated: April 25, 2002 A.D.
50

51
52 Signed: /s/ Paul Andrew Mitchell
53

54 Printed: Paul Andrew Mitchell, Private Attorney General

31 Questions and Answers about the Internal Revenue Service
PRESIDENT'S ADVISORY PANEL
ON FEDERAL TAX REFORM

Revision 3.2

2005 MAR 30 A 8:48

certified by

Paul Andrew Mitchell, B.A., M.S.
Citizen of California, Federal Witness,
Private Attorney General, Author and
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1. Is the Internal Revenue Service ("IRS") an organization within the U.S. Department of the Treasury?

Answer: No. The IRS is not an organization within the United States Department of the Treasury. The U.S. Department of the Treasury was organized by statutes now codified in Title 31 of the United States Code, abbreviated "31 U.S.C." The only mention of the IRS anywhere in 31 U.S.C. §§ 301-310 is an authorization for the President to appoint an Assistant General Counsel in the U.S. Department of the Treasury to be the Chief Counsel for the IRS. See 31 U.S.C. 301(f)(2).

At footnote 23 in the case of Chrysler Corp. v. Brown, 441 U.S. 281 (1979), the U.S. Supreme Court admitted that no organic Act for the IRS could be found, after they searched for such an Act all the way back to the Civil War, which ended in the year 1865 A.D. The Guarantee Clause in the U.S. Constitution guarantees the Rule of Law to all Americans (we are to be governed by Law and not by arbitrary bureaucrats). See Article IV, Section 4. Since there was no organic Act creating it, IRS is not a lawful organization.

2. If not an organization within the U.S. Department of the Treasury, then what exactly is the IRS?

Answer: The IRS appears to be a collection agency working for foreign banks and operating out of Puerto Rico under color of the Federal Alcohol Administration ("FAA"). But the FAA was promptly declared unconstitutional inside the 50 States by the U.S. Supreme Court in the case of U.S. v. Constantine, 296 U.S. 287 (1935), because Prohibition had already been repealed.

1 In 1998, the United States Court of Appeals for the First Circuit
2 identified a second "Secretary of the Treasury" as a man by the
3 name of Manual Díaz-Saldaña. See the definitions of "Secretary"
4 and "Secretary or his delegate" at 27 CFR 26.11 (formerly 27 CFR
5 250.11), and the published decision in Used Tire International,
6 Inc. v. Manual Díaz-Saldaña, court docket number 97-2348,
7 September 11, 1998. Both definitions mention Puerto Rico.

8
9 When all the evidence is examined objectively, IRS appears to be
10 a money laundry, extortion racket, and conspiracy to engage in a
11 pattern of racketeering activity, in violation of 18 U.S.C. 1951
12 and 1961 et seq. ("RICO"). Think of Puerto RICO (Racketeer
13 Influenced and Corrupt Organizations Act); in other words, it is
14 an organized crime syndicate operating under false and fraudulent
15 pretenses.
16

- 17
18 3. By what legal authority, if any, has the IRS established offices
19 *inside* the 50 States of the Union?
20

21 Answer: After much diligent research, several investigators have
22 concluded that there is no known Act of Congress, nor any
23 Executive Order, giving IRS lawful jurisdiction to operate within
24 any of the 50 States of the Union.
25

26 Their presence within the 50 States appears to stem from certain
27 Agreements on Coordination of Tax Administration ("ACTA"), which
28 officials in those States have consummated with the Commissioner
29 of Internal Revenue. A template for ACTA agreements can be found
30 at the IRS Internet website and in the Supreme Law Library on the
31 Internet.
32

33 However, those ACTA agreements are demonstrably fraudulent, for
34 example, by expressly defining "IRS" as a lawful bureau within
35 the U.S. Department of the Treasury. (See Answer to Question 1
36 above.) Moreover, those ACTA agreements also appear to violate
37 State laws requiring competitive bidding *before* such a service
38 contract can be awarded by a State government to any
39 subcontractor. There is no evidence to indicate that ACTA
40 agreements were reached after competitive bidding processes; on
41 the contrary, the IRS is adamant about maintaining a *monopoly*
42 syndicate.
43

- 44
45 4. Can IRS legally show "Department of the Treasury" on their
46 outgoing mail?
47

48 Answer: No. It is obvious that such deceptive nomenclature is
49 intended to convey the false impression that IRS is a lawful
50 bureau or department within the U.S. Department of the Treasury.
51 Federal laws prohibit the use of United States Mail for
52 fraudulent purposes. Every piece of U.S. Mail sent from IRS with
53 "Department of the Treasury" in the return address, is one count
54 of mail fraud.

- 1 5. Does the U.S. Department of Justice have power of attorney to
2 represent the IRS in federal court?
3

4 Answer: No. Although the U.S. Department of Justice ("DOJ")
5 does have power of attorney to represent federal agencies before
6 federal courts, the IRS is not an "agency" as that term is
7 legally defined in the Freedom of Information Act or in the
8 Administrative Procedures Act. The governments of all federal
9 Territories are expressly excluded from the definition of federal
10 "agency" by Act of Congress. See 5 U.S.C. 551(1)(C).
11

12 Since IRS is domiciled in Puerto Rico (RICO?), it is thereby
13 excluded from the definition of federal agencies which can be
14 represented by the DOJ. The IRS Chief Counsel, appointed by the
15 President under authority of 31 U.S.C. 301(f)(2), can appear, or
16 appoint a delegate to appear in federal court on behalf of IRS
17 and IRS employees. Again, see the Answer to Question 1 above.
18 As far as powers of attorney are concerned, the chain of command
19 begins with Congress, flows to the President, and then to the IRS
20 Chief Counsel, and NOT to the U.S. Department of Justice.
21
22

- 23 6. Were the so-called 14th and 16th amendments properly ratified?
24

25 Answer: No. Neither was properly ratified. In the case of
26 People v. Boxer (December 1992), docket number #S-030016, U.S.
27 Senator Barbara Boxer fell totally silent in the face of an
28 Application to the California Supreme Court by the People of
29 California, for an ORDER compelling Senator Boxer to witness the
30 material evidence against the so-called 16th amendment.
31

32 That so-called "amendment" allegedly authorized federal income
33 taxation, even though it contains no provision expressly
34 repealing two Constitutional Clauses mandating that direct taxes
35 must be apportioned. The Ninth Circuit Court of Appeals and the
36 U.S. Supreme Court have both ruled that repeals by implication
37 are not favored. See Crawford Fitting Co. et al. v. J.T.
38 Gibbons, Inc., 482 U.S. 437, 442 (1987).
39

40 The material evidence in question was summarized in AFFIDAVIT's
41 that were properly executed and filed in that case. Boxer fell
42 totally silent, thus rendering those affidavits the "truth of the
43 case." The so-called 16th amendment has now been correctly
44 identified as a major fraud upon the American People and the
45 United States. Major fraud against the United States is a
46 serious federal offense. See 18 U.S.C. 1031.
47

48 Similarly, the so-called 14th amendment was never properly
49 ratified either. In the case of Dyett v. Turner, 439 P.2d 266,
50 270 (1968), the Utah Supreme Court recited numerous historical
51 facts proving, beyond any shadow of a doubt, that the so-called
52 14th amendment was likewise a major fraud upon the American
53 People.

1 Those facts, in many cases, were Acts of the several State
2 Legislatures voting for or against that proposal to amend the
3 U.S. Constitution. The Supreme Law Library has a collection of
4 references detailing this major fraud.

5
6 The U.S. Constitution requires that constitutional amendments be
7 ratified by three-fourths of the several States. As such, their
8 Acts are governed by the Full Faith and Credit Clause in the U.S.
9 Constitution. See Article IV, Section 1.

10
11 Judging by the sheer amount of litigation its various sections
12 have generated, particularly Section 1, the so-called 14th
13 amendment is one of the worst pieces of legislation ever written
14 in American history. The phrase "subject to the jurisdiction of
15 the United States" is properly understood to mean "subject to the
16 municipal jurisdiction of Congress." (See Answer to Question 19
17 below.)

18
19 For this one reason alone, the Congressional Resolution proposing
20 the so-called 14th amendment is provably vague and therefore
21 unconstitutional. See 14 Stat. 358-359, Joint Resolution No. 48,
22 June 16, 1866.

- 23
24
25 7. Where are the statutes that create a *specific* liability for
26 federal income taxes?

27
28 Answer: Section 1 of the Internal Revenue Code ("IRC") contains
29 no provisions creating a specific liability for taxes imposed by
30 subtitle A. Aside from the statutes which apply *only* to federal
31 government employees, pursuant to the Public Salary Tax Act, the
32 only *other* statutes that create a specific liability for federal
33 income taxes are those itemized in the definition of "Withholding
34 agent" at IRC section 7701(a)(16). For example, see IRC section
35 1461. A separate liability statute for "employment" taxes
36 imposed by subtitle C is found at IRC section 3403.

37
38 After a worker authorizes a payroll officer to withhold taxes,
39 typically by completing Form W-4, the payroll officer then
40 becomes a withholding agent who is legally and specifically
41 liable for payment of all taxes withheld from that worker's
42 paycheck. Until such time as those taxes are paid in full into
43 the Treasury of the United States, the withholding agent is the
44 only party who is legally *liable* for those taxes, not the worker.
45 See IRC section 7809 ("Treasury of the United States").

46
47 If the worker opts instead to complete a Withholding Exemption
48 Certificate, consistent with IRC section 3402(n), the payroll
49 officer is not thereby authorized to withhold any federal income
50 taxes. In this latter situation, there is absolutely no
51 liability for the worker or for the payroll officer; in other
52 words, there is no liability PERIOD, specifically because there
53 is no withholding agent.
54

- 1 8. Can a federal regulation create a specific liability, when no
2 specific liability is created by the corresponding statute?
3

4 Answer: No. The U.S. Constitution vests all legislative power
5 in the Congress of the United States. See Article I, Section 1.
6 The Executive Branch of the federal government has no legislative
7 power whatsoever. This means that agencies of the Executive
8 Branch, and also the federal Courts in the Judicial Branch, are
9 *prohibited* from making law.

10
11 If an Act of Congress fails to create a specific liability for
12 any tax imposed by that Act, then there is no liability for that
13 tax. Executive agencies have no authority to cure any such
14 omission by using *regulations* to create a liability.

15
16 "[A]n **administrative agency may not create** a criminal offense or
17 **any liability not sanctioned by the lawmaking authority,**
18 **especially a liability for a tax** or inspection fee." See
19 Commissioner of Internal Revenue v. Acker, 361 U.S. 87, 4 L.Ed.2d
20 127, 80 S.Ct. 144 (1959), and Independent Petroleum Corp. v. Fly,
21 141 F.2d 189 (5th Cir. 1944) as cited at 2 Am Jur 2d, p. 129,
22 footnote 2 (1962 edition) [**bold** emphasis added]. However, this
23 cite from American Jurisprudence has been removed from the 1994
24 edition of that legal encyclopedia.

- 25
26
27 9. The federal regulations create an income tax liability for what
28 specific *classes* of people?
29

30 Answer: The regulations at 26 CFR 1.1-1 attempted to create a
31 specific liability for all "citizens of the United States" and
32 all "residents of the United States". However, those regulations
33 correspond to IRC section 1, which does not create a specific
34 liability for taxes imposed by subtitle A.

35
36 Therefore, these regulations are an overly broad extension of the
37 underlying statutory authority; as such, they are
38 unconstitutional, null and void *ab initio* (from the beginning, in
39 Latin). The Acker case cited above held that federal regulations
40 can not exceed the underlying statutory authority. (See Answer
41 to Question 8 above.)
42

- 43
44 10. How many *classes* of citizens are there, and how did this number
45 come to be?
46

47 Answer: There are two (2) classes of citizens: State Citizens
48 and federal citizens. The first class originates in the
49 Qualifications Clauses in the U.S. Constitution, where the term
50 "Citizen of the United States" is used. (See 1:2:2, 1:3:3 and
51 2:1:5.) Notice the UPPER-CASE "C" in "Citizen".
52

53 The pertinent court cases have defined the term "United States"
54 in these Clauses to mean "States United", and the full term means

1 "Citizen of ONE OF the States United". See People v. De La
2 Guerra, 40 Cal. 311, 337 (1870); Judge Pablo De La Guerra signed
3 the California Constitution of 1849, when California first joined
4 the Union. Similar terms are found in the Diversity Clause at
5 Article III, Section 2, Clause 1, and in the Privileges and
6 Immunities Clause at Article IV, Section 2, Clause 1. Prior to
7 the Civil War, there was only one (1) class of Citizens under
8 American Law. See the holding in Pannill v. Roanoke, 252 F. 910,
9 914-915 (1918), for definitive authority on this key point.

10
11 The second class originates in the 1866 Civil Rights Act, where
12 the term "citizen of the United States" is used. This Act was
13 later codified at 42 U.S.C. 1983. Notice the lower-case "c" in
14 "citizen". The pertinent court cases have held that Congress
15 thereby created a municipal franchise primarily for members of
16 the Negro race, who were freed by President Lincoln's
17 Emancipation Proclamation (a war measure), and later by the
18 Thirteenth Amendment banning slavery and involuntary servitude.
19 Compelling payment of a "tax" for which there is no liability
20 statute is tantamount to involuntary servitude, and extortion.

21
22 Instead of using the unique term "federal citizen", as found in
23 Black's Law Dictionary, Sixth Edition, it is now clear that the
24 Radical Republicans who sponsored the 1866 Civil Rights Act were
25 attempting to *confuse* these two classes of citizens. Then, they
26 attempted to elevate this second class to constitutional status,
27 by proposing a 14th amendment to the U.S. Constitution. As we now
28 know, that proposal was never ratified. (See Answer to Question
29 6 above.)

30
31 Numerous court cases have struggled to clarify the important
32 differences between the two classes. One of the most definitive,
33 and dispositive cases, is Pannill v. Roanoke, 252 F. 910, 914-915
34 (1918), which clearly held that federal citizens had no standing
35 to sue under the Diversity Clause, because they were not even
36 contemplated when Article III in the U.S. Constitution was first
37 being drafted, circa 1787 A.D.

38
39 Another is Ex parte Knowles, 5 Cal. 300 (1855) in which the
40 California Supreme Court ruled that there was no such thing as a
41 "citizen of the United States" (as of the year 1855 A.D.). Only
42 federal citizens have standing to invoke 42 U.S.C. 1983; whereas
43 State Citizens do not. See Wadleigh v. Newhall, 136 F. 941 (C.C.
44 Cal. 1905).

45
46 Many more cases can be cited to confirm the existence of two
47 classes of citizens under American Law. These cases are
48 thoroughly documented in the book entitled "The Federal Zone:
49 Cracking the Code of Internal Revenue" by Paul Andrew Mitchell,
50 B.A., M.S., now in its eleventh edition. See also the pleadings
51 in the case of USA v. Gilbertson, also in the Supreme Law
52 Library.
53

1 11. Can one be a State Citizen, without also being a federal citizen?

2
3 Answer: Yes. The 1866 Civil Rights Act was municipal law,
4 confined to the District of Columbia and other limited areas
5 where Congress is the "state" government with exclusive
6 legislative jurisdiction there. These areas are now identified
7 as "the federal zone." (Think of it as the blue field on the
8 American flag; the stars on the flag are the 50 States.) As
9 such, the 1866 Civil Rights Act had no effect whatsoever upon the
10 lawful status of State Citizens, then or now.

11
12 Several courts have already recognized our Right to be State
13 Citizens without also becoming federal citizens. For excellent
14 examples, see State v. Fowler, 41 La. Ann. 380, 6 S. 602 (1889)
15 and Gardina v. Board of Registrars, 160 Ala. 155, 48 S. 788, 791
16 (1909). The Maine Supreme Court also clarified the issue by
17 explaining our "Right of Election" or "freedom of choice,"
18 namely, our freedom to choose between two different forms of
19 government. See 44 Maine 518 (1859), Hathaway, J. dissenting.

20
21 Since the Guarantee Clause does not require the federal
22 government to guarantee a Republican Form of Government to the
23 federal zone, Congress is free to create a *different* form of
24 government there, and so it has. In his dissenting opinion in
25 Downes v. Bidwell, 182 U.S. 244 at 380 (1901), Supreme Court
26 Justice Harlan called it an absolute legislative democracy.

27
28 But, State Citizens are under no legal obligation to join or
29 pledge any allegiance to that legislative democracy; their
30 allegiance is to one or more of the several States of the Union
31 (i.e. the white stars on the American flag, not the blue field).

32
33
34 12. Who was Frank Brushaber, and why was his U.S. Supreme Court case
35 so important?

36
37 Answer: Frank Brushaber was the Plaintiff in the case of
38 Brushaber v. Union Pacific Railroad Company, 240 U.S. 1 (1916),
39 the first U.S. Supreme Court case to consider the so-called 16th
40 amendment. Brushaber identified himself as a Citizen of New York
41 State and a resident of the Borough of Brooklyn, in the city of
42 New York, and nobody challenged that claim.

43
44 The Union Pacific Railroad Company was a federal corporation
45 created by Act of Congress to build a railroad through Utah (from
46 the Union to the Pacific), at a time when Utah was a federal
47 Territory, i.e. inside the federal zone.

48
49 Brushaber's attorney committed an error by arguing that the
50 company had been chartered by the State of Utah, but Utah was not
51 a State of the Union when Congress first created that
52 corporation.

1 Brushaber had purchased stock issued by the company. He then
2 sued the company to recover taxes that Congress had imposed upon
3 the dividends paid to its stockholders. The U.S. Supreme Court
4 ruled against Frank Brushaber, and upheld the tax as a lawful
5 excise, or *indirect* tax.
6

7 The most interesting result of the Court's ruling was a Treasury
8 Decision ("T.D.") that the U.S. Department of the Treasury later
9 issued as a direct consequence of the high Court's opinion. In
10 T.D. 2313, the U.S. Treasury Department expressly cited the
11 Brushaber decision, and it identified Frank Brushaber as a
12 "nonresident alien" and the Union Pacific Railroad Company as a
13 "domestic corporation". This Treasury Decision has never been
14 modified or repealed.
15

16 T.D. 2313 is crucial evidence proving that the income tax
17 provisions of the IRC are municipal law, with no territorial
18 jurisdiction inside the 50 States of the Union. The U.S.
19 Secretary of the Treasury who approved T.D. 2313 had no authority
20 to extend the holding in the Brushaber case to anyone or anything
21 not a proper Party to that court action.
22

23 Thus, there is no escaping the conclusion that Frank Brushaber
24 was the nonresident alien to which that Treasury Decision refers.
25 Accordingly, all State Citizens are nonresident aliens with
26 respect to the municipal jurisdiction of Congress, *i.e.* the
27 federal zone.
28

29
30 13. What is a "Withholding agent"?

31
32 Answer: (See Answer to Question 7 first.) The term "Withholding
33 agent" is legally defined at IRC section 7701(a)(16). It is
34 further defined by the statutes itemized in that section, *e.g.*
35 IRC 1461 where liability for funds withheld is clearly assigned.
36 In plain English, a "withholding agent" is a person who is
37 responsible for withholding taxes from a worker's paycheck, and
38 then paying those taxes into the Treasury of the United States,
39 typically on a quarterly basis. See IRC section 7809.
40

41 One cannot become a withholding agent unless workers first
42 authorize taxes to be withheld from their paychecks. This
43 authorization is typically done when workers opt to execute a
44 valid W-4 "Employee's Withholding Allowance Certificate." In
45 plain English, by signing a W-4 workers designate themselves as
46 "employees" and certify they are *allowing* withholding to occur.
47

48 If workers do not execute a valid W-4 form, a company's payroll
49 officer is not authorized to withhold any federal income taxes
50 from their paychecks. In other words, the payroll officer does
51 not have "permission" or "power of attorney" to withhold taxes,
52 until and unless workers authorize or "allow" that withholding --
53 by signing Form W-4 knowingly, intentionally and voluntarily.

1 Pay particular attention to the term "Employee" in the title of
2 this form. A properly executed Form W-4 creates the presumption
3 that the workers wish to be treated as if they were "employees"
4 of the federal government. Obviously, for people who do not work
5 for the federal government, such a presumption is a legal
6 fiction, at best.
7
8

9 14. What is a "Withholding Exemption Certificate"?

10
11 Answer: A "Withholding Exemption Certificate" is an alternative
12 to Form W-4, authorized by IRC section 3402(n) and executed in
13 lieu of Form W-4. Although section 3402(n) does authorize this
14 Certificate, the IRS has never added a corresponding form to its
15 forms catalog (see the IRS "Printed Products Catalog").
16

17 In the absence of an official IRS form, workers can use the
18 language of section 3402(n) to create their own Certificates. In
19 simple language, the worker certifies that s/he had no federal
20 income tax liability last year, and anticipates no federal income
21 tax liability during the current calendar year. Because there
22 are no liability statutes for workers in the private sector, this
23 certification is easy to justify.
24

25 Many public and private institutions have created their own form
26 for the Withholding Exemption Certificate, e.g. California
27 Franchise Tax Board, and Johns Hopkins University in Baltimore,
28 Maryland. This fact can be confirmed by using any search engine,
29 e.g. google.com, to locate occurrences of the term "withholding
30 exemption certificate" on the Internet. This term occurs several
31 times in IRC section 3402.
32

33
34 15. What is "tax evasion" and who might be guilty of this crime?
35

36 Answer: "Tax evasion" is the crime of evading a lawful tax. In
37 the context of federal income taxes, this crime can only be
38 committed by persons who have a legal liability to pay, i.e. the
39 withholding agent. If one is not employed by the federal
40 government, one is not subject to the Public Salary Tax Act
41 unless one chooses to be treated "as if" one is a federal
42 government "employee." This is typically done by executing a
43 valid Form W-4.
44

45 However, as discussed above, Form W-4 is not mandatory for
46 workers who are not "employed" by the federal government.
47 Corporations chartered by the 50 States of the Union are
48 technically "foreign" corporations with respect to the IRC; they
49 are decidedly not the federal government, and should not be
50 regarded "as if" they are the federal government, particularly
51 when they were never created by any Act of Congress.

1 Moreover, the Indiana Supreme Court has ruled that Congress can
2 only create a corporation in its capacity as the Legislature for
3 the federal zone. Such corporations are the only "domestic"
4 corporations under the pertinent federal laws. This writer's
5 essay entitled "A Cogent Summary of Federal Jurisdictions"
6 clarifies this important distinction between "foreign" and
7 "domestic" corporations in simple, straightforward language.

8
9 If Congress were authorized to create *national* corporations, such
10 a questionable authority would invade States' rights reserved to
11 them by the Tenth Amendment, namely, the right to charter their
12 own domestic corporations. The repeal of Prohibition left the
13 Tenth Amendment unqualified. See the Constantine case *supra*.

14
15 For purposes of the IRC, the term "employer" refers only to
16 federal government agencies, and an "employee" is a person who
17 works for such an "employer".

- 18
19
20 16. Why does IRS Form 1040 not require a Notary Public to notarize a
21 taxpayer's signature?

22
23 Answer: This question is one of the fastest ways to unravel the
24 fraudulent nature of federal income taxes. At 28 U.S.C. section
25 1746, Congress authorized written verifications to be executed
26 under penalty of perjury *without* the need for a Notary Public,
27 i.e. to witness one's signature.

28
29 This statute identifies two different formats for such written
30 verifications: (1) those executed outside the "United States"
31 and (2) those executed inside the "United States". These two
32 formats correspond to sections 1746(1) and 1746(2), respectively.

33
34 What is extremely revealing in this statute is the format for
35 verifications executed "outside the United States". In this
36 latter format, the statute adds the qualifying phrase "under the
37 laws of the United States of America".

38
39 Clearly, the terms "**United States**" and "**United States of America**"
40 are both used in this same statute. They are not one and the
41 same. The former refers to the federal government -- in the U.S.
42 Constitution and throughout most federal statutes. The latter
43 refers to the 50 States that are united by, and under, the U.S.
44 Constitution. 28 U.S.C. 1746 is the *only* federal statute in all
45 of Title 28 of the United States Code that utilizes the term
46 "**United States of America**", as such.

47
48 It is painfully if not immediately obvious, then, that
49 verifications made under penalty of perjury are *outside* the 50
50 States of the Union (read "the State zone") if and when they are
51 executed *inside* the "**United States**" (read "the federal zone").

1 Likewise, verifications made under penalty of perjury are *inside*
2 the 50 States of the Union, if and when they are executed *outside*
3 the "**United States**".

4
5 The format for signatures on Form 1040 is the one for
6 verifications made *inside* the **United States** (federal zone) and
7 *outside* the **United States of America** (State zone).

- 8
9
10 17. Does the term "**United States**" have multiple legal meanings and,
11 if so, what are they?

12
13 Answer: Yes. The term has several meanings. The term "United
14 States" may be used in any one of several senses. [1] It may be
15 merely the name of a sovereign occupying the position analogous
16 to that of other sovereigns in the family of nations. [2] **It may**
17 **designate the territory over which the sovereignty of the United**
18 **States extends**, or [3] it may be the collective name of the
19 States which are united by and under the Constitution. See
20 Hooven & Allison Co. v. Evatt, 324 U.S. 652 (1945) [**bold**
21 **emphasis, brackets and numbers added for clarity**].

22
23 This is the very same definition that is found in Black's Law
24 Dictionary, Sixth Edition. The second of these three meanings
25 refers to the federal zone and to Congress only when it is
26 legislating in its *municipal* capacity. For example, Congress is
27 legislating in its *municipal* capacity whenever it creates a
28 federal corporation, like the United States Postal Service.

29
30 It is terribly revealing of the manifold frauds discussed in
31 these Answers, that the definition of "**United States**" has now
32 been *removed* from the Seventh Edition of Black's Law Dictionary.

- 33
34
35 18. Is the term "income" defined in the IRC and, if not, where is it
36 defined?

37
38 Answer: The Eighth Circuit Court of Appeals has already ruled
39 that the term "income" is not defined *anywhere* in the IRC: "The
40 general term 'income' is not defined in the Internal Revenue
41 Code." U.S. v. Ballard, 535 F.2d 400, 404 (8th Circuit, 1976).

42
43 Moreover, in Mark Eisner v. Myrtle H. Macomber, 252 U.S. 189
44 (1920), the high Court told Congress it could not legislate any
45 definition of "income" because that term was believed to be in
46 the U.S. Constitution. The Eisner case was predicated on the
47 ratification of the 16th amendment, which would have introduced
48 the term "income" into the U.S. Constitution for the very first
49 time (but only if that amendment had been properly ratified).

50
51 In Merchant's Loan & Trust Co. v. Smietanka, 255 U.S. 509 (1921),
52 the high Court defined "income" to mean the profit or gain
53 derived from corporate activities. In that instance, the tax is
54 a lawful excise tax imposed upon the corporate privilege of

1 limited liability, i.e. the liabilities of a corporation do not
2 reach its officers, employees, directors or stockholders.
3
4

- 5 19. What is municipal law, and are the IRC's income tax provisions
6 municipal law, or not?
7

8 Answer: Yes. The IRC's income tax provisions are municipal law.
9 Municipal law is law that is enacted to govern the *internal*
10 affairs of a sovereign State; in legal circles, it is also known
11 as Private International Law. Under American Law, it has a much
12 wider meaning than the ordinances enacted by the governing body
13 of a municipality, i.e. city council or county board of
14 supervisors. In fact, American legal encyclopedias define
15 "municipal" to mean "internal", and for this reason alone, the
16 *Internal Revenue Code* is really a *Municipal Revenue Code*.
17

18 A mountain of additional evidence has now been assembled and
19 published in the book "The Federal Zone" to prove that the IRC's
20 income tax provisions are municipal law.
21

22 One of the most famous pieces of evidence is a letter from a
23 Connecticut Congresswoman, summarizing the advice of legal
24 experts employed by the Congressional Research Service and the
25 Legislative Counsel. Their advice confirmed that the meaning of
26 "State" at IRC section 3121(e) is *restricted* to the named
27 territories and possessions of D.C., Guam, Virgin Islands,
28 American Samoa, and Puerto Rico.
29

30 In other words, the term "State" in that statute, and in all
31 similar federal statutes, includes *ONLY* the places expressly
32 named, and no more.
33
34

- 35 20. What does it mean if my State is not mentioned in *any* of the
36 federal income tax statutes?
37

38 The general rule is that federal government powers must be
39 expressed and enumerated. For example, the U.S. Constitution is
40 a grant of *enumerated* powers. If a power is not enumerated in
41 the U.S. Constitution, then Congress does not have any authority
42 to exercise that power. This rule is tersely expressed in the
43 Ninth Amendment, in the Bill of Rights.
44

45 If California is not mentioned in *any* of the federal income tax
46 statutes, then those statutes have no force or effect within that
47 State. This is also true of all 50 States.
48

49 Strictly speaking, the omission or exclusion of anyone or any
50 thing from a federal statute can be used to infer that the
51 omission or exclusion was *intentional* by Congress. In Latin,
52 this is tersely stated as follows: *Inclusio unius est exclusio*
53 *alterius*. In English, this phrase is literally translated:
54 Inclusion of one thing is the exclusion of all other things [that

1 are not mentioned]. This phrase can be found in any edition of
2 Black's Law Dictionary; it is a maxim of statutory construction.

3
4 The many *different* definitions of the term "State" that are found
5 in federal laws are intentionally written to appear *as if* they
6 include the 50 States PLUS the other places mentioned. As the
7 legal experts in Congress have now confirmed, this is NOT the
8 correct way to interpret, or to construct, these statutes.

9
10 If a place is not mentioned, every American may correctly infer
11 that the omission of that place from a federal statute was an
12 intentional act of Congress. Whenever it wants to do so,
13 Congress knows how to define the term "United States" to mean the
14 50 States of the Union. See IRC section 4612(a)(4)(A).

- 15
16
17 21. In what other ways is the IRC deliberately vague, and what are
18 the *real* implications for the average American?

19
20 There are numerous other ways in which the IRC is deliberately
21 vague. The absence of any legal definition for the term "income"
22 is a classic deception. The IRS enforces the Code as a tax on
23 everything that "comes in," but nothing could be further from the
24 truth. "Income" is decidedly NOT everything that "comes in."

25
26 More importantly, the fact that this vagueness is *deliberate* is
27 sufficient grounds for concluding that the entire Code is null,
28 void and unconstitutional, for violating our fundamental Right to
29 know the nature and cause of any accusation, as guaranteed by the
30 Sixth Amendment in the Bill of Rights.

31
32 Whether the vagueness is deliberate or not, any statute is
33 unconstitutionally void if it is vague. If a statute is void for
34 vagueness, the situation is the same as if it had never been
35 enacted at all, and for this reason it can be ignored entirely.

- 36
37
38 22. Has Title 26 of the United States Code ("U.S.C.") ever been
39 enacted into positive law, and what are the legal implications if
40 Title 26 has not been enacted into positive law?

41
42 Answer: No. Another, less obvious case of deliberate deception
43 is the statute at IRC section 7851(a)(6)(A), where it states that
44 the provisions of subtitle F shall take effect on the day after
45 the date of enactment of "this title". Because the term "this
46 title" is not defined *anywhere* in the IRC, least of all in the
47 section dedicated to definitions, one is forced to look elsewhere
48 for its meaning, or to derive its meaning from context.

49
50 Throughout Title 28 of the United States Code -- the laws which
51 govern all the federal courts -- the term "this title" clearly
52 refers to Title 28. This fact would tend to support a conclusion
53 that "this title", as that term is used in the IRC, refers to

1 Title 26 of the United States Code. However, Title 26 has never
2 been enacted into positive law, as such.
3

4 Even though all federal judges may know the secret meaning of
5 "this title", they are men and women of UNcommon intelligence.
6 The U.S. Supreme Court's test for vagueness is violated whenever
7 men and women of common intelligence must necessarily guess at
8 the meaning and *differ* as to the application of a vague statute.
9 See Connally et al. v. General Construction Co., 269 U.S. 385,
10 391 (1926). Thus, federal judges are applying the wrong test for
11 vagueness.
12

13 Accordingly, the provisions of subtitle F have never taken
14 effect. ("F" is for enForcement!) This subtitle contains all of
15 the enforcement statutes of the IRC, e.g. filing requirements,
16 penalties for failure to file and tax evasion, grants of court
17 jurisdiction over liens, levies and seizures, summons enforcement
18 and so on.
19

20 In other words, the IRC is a big pile of Code without any teeth;
21 as such, it can impose no legal obligations upon anyone, not even
22 people with dentures!
23

- 24
25 23. What federal courts are authorized to prosecute income tax
26 crimes?
27

28 This question must be addressed in view of the Answer to Question
29 22 above. Although it may appear that certain statutes in the
30 IRC grant original jurisdiction to federal district courts, to
31 institute prosecutions of income tax crimes, none of the statutes
32 found in subtitle F has ever taken effect. For this reason,
33 those statutes do not authorize the federal courts to do *anything*
34 at all. As always, appearances can be very deceiving. Remember
35 the *Wizard of Oz* or the mad tea party of *Alice in Wonderland*?
36

37 On the other hand, the federal criminal Code at Title 18, U.S.C.,
38 does grant general authority to the District Courts of the United
39 States ("DCUS") to prosecute violations of the statutes found in
40 that Code. See 18 U.S.C. 3231.
41

42 It is very important to appreciate the fact that these courts are
43 not the same as the United States District Courts ("USDC"). The
44 DCUS are *constitutional* courts that originate in Article III of
45 the U.S. Constitution. The USDC are territorial tribunals, or
46 *legislative* courts, that originate in Article IV, Section 3,
47 Clause 2 of the U.S. Constitution, also known as the Territory
48 Clause.
49

50 This author's OPENING BRIEF to the Eighth Circuit on behalf of
51 the Defendant in USA v. Gilbertson cites numerous court cases
52 that have already clarified the all important distinction between
53 these two classes of federal district courts. For example, in
54 Balzac v. Porto Rico, 258 U.S. 298 at 312 (1922), the high Court

1 held that the USDC belongs in the federal Territories. This
2 author's OPENING BRIEF to the Ninth Circuit in Mitchell v. AOL
3 Time Warner, Inc. et al. develops this theme in even greater
4 detail; begin reading at section "7(e)".

5
6 The USDC, as such, appear to lack any lawful authorities to
7 prosecute income tax crimes. The USDC are *legislative* tribunals
8 where *summary proceedings* dominate.

9
10 For example, under the federal statute at 28 U.S.C. 1292, the
11 U.S. Courts of Appeal have no appellate jurisdiction to review
12 interlocutory orders issued by the USDC. Further details on this
13 point are available in the Press Release entitled "Private
14 Attorney General Cracks Title 28 of the United States Code" and
15 dated November 26, 2001 A.D.

- 16
17
18 24. Are federal judges required to pay income taxes on their pay, and
19 what are the real implications if they *do* pay taxes on their pay?

20
21 Answer: No. Federal judges who are appointed to preside on the
22 District Courts of the United States -- the Article III
23 constitutional courts -- are *immune* from any taxation of their
24 pay, by constitutional mandate.

25
26 The fact that all federal judges are currently paying taxes on
27 their pay is proof of undue influence by the IRS, posing as a
28 duly authorized agency of the Executive Branch. See Evans v.
29 Gore, 253 U.S. 245 (1920).

30
31 Even if the IRS were a lawful bureau or department within the
32 U.S. Department of the Treasury (which they are NOT), the
33 existence of undue influence by the Executive Branch would
34 violate the fundamental principle of Separation of Powers. This
35 principle, in theory, keeps the 3 branches of the federal
36 government confined to their respective areas, and prevents any
37 one branch from usurping the lawful powers that rightly belong to
38 the other two branches.

39
40 The Separation of Powers principle is succinctly defined in
41 Williams v. United States, 289 U.S. 553 (1933); however, in that
42 decision the Supreme Court erred by defining "Party" to mean only
43 Plaintiffs in Article III, contrary to the definition of "Party"
44 that is found in Bouvier's Law Dictionary (1856).

45
46 The federal judiciary, contemplated by the organic U.S.
47 Constitution, was intended to be independent and unbiased. These
48 two qualities are the essence, or *sine qua non* of judicial power,
49 i.e. without which there is nothing. Undue influence obviously
50 violates these two qualities. See Evans v. Gore *supra*.

51
52 In Lord v. Kelley, 240 F.Supp. 167, 169 (1965), the federal judge
53 in that case was honest enough to admit, in his *published*
54 *opinion*, that federal judges routinely rule in favor of the IRS,

1 because they fear the retaliation that might result from ruling
2 against the IRS. There you have it, from the horse's mouth!

3
4 In front of a class of law students at the University of Arizona
5 in January of 1997, Chief Justice William H. Rehnquist openly
6 admitted that all federal judges are currently paying taxes on
7 their judicial pay. This writer was an eyewitness to that
8 statement by the Chief Justice of the U.S. Supreme Court -- the
9 highest Court in the land.

10
11 Thus, all federal judges are now *material witnesses* to the
12 practice of concealing the Withholding Exemption Certificate from
13 them, when they were first hired as "employees" of the federal
14 judiciary. As material witnesses, they are thereby disqualified
15 from presiding on all federal income tax cases.

- 16
17
18 25. Can federal grand juries issue valid indictments against illegal
19 tax protesters?

20
21 Answer: No. Federal grand juries cannot issue valid indictments
22 against illegal tax protesters. Protest has never been illegal
23 in America, because the First Amendment guarantees our
24 fundamental Right to express our objections to any government
25 actions, in written and in spoken words.

26
27 Strictly speaking, the term "illegal" cannot modify the noun
28 "protesters" because to do so would constitute a violation of the
29 First Amendment in the Bill of Rights, one of the most
30 magnificent constitutional provisions ever written.

31
32 Accordingly, for the term "illegal tax protester" to survive this
33 obvious constitutional challenge, the term "illegal" must modify
34 the noun "tax". An illegal tax protester is, therefore, someone
35 who is protesting an illegal tax. Such an act of protest is
36 protected by the First Amendment, and cannot be a crime.

37
38 Protest is also recognized and honored by the Uniform Commercial
39 Code; the phrases "under protest" and "without prejudice" are
40 sufficient to reserve all of one's fundamental Rights at law.
41 See U.C.C. 1-207 (UCCA 1207 in California).

42
43 By the way, the federal U.C.C. is also municipal law. See the
44 Answer to Question 19 above, and 77 Stat. 630, P.L. 88-243,
45 December 30, 1963 (one month after President John F. Kennedy was
46 murdered).

- 47
48
49 26. Do IRS agents ever tamper with federal grand juries, and how is
50 this routinely done?

51
52 Answer: Yes. IRS agents routinely tamper with federal grand
53 juries, most often by misrepresenting themselves, under oath, as
54 lawful employees and "Special Agents" of the federal government,

1 and by misrepresenting the provisions of subtitle F as having any
2 legal force or effect. Such false representations of fact
3 violate Section 43(a) of the Lanham Act, uncodified at 15 U.S.C.
4 1125(a). (Title 15 of the United States Code has not been
5 enacted into positive law either.)
6

7 They tamper with grand juries by acting as if "income" is
8 everything that "comes in", when there is no such definition
9 anywhere in the IRC. Such false descriptions of fact also
10 violate Section 43(a) of the Lanham Act.
11

12 They tamper with grand juries by presenting documentary evidence
13 which they had no authority to acquire, in the first instance,
14 such as bank records. Bank signature cards do not constitute
15 competent waivers of their customers' fundamental Rights to
16 privacy, as secured by the Fourth Amendment. The high standard
17 for waivers of fundamental Rights was established by the U.S.
18 Supreme Court in Brady v. U.S., 397 U.S. 742, 748 (1970).
19

20 IRS agents tamper with grand juries by creating and maintaining
21 the false and fraudulent pretenses that the IRC is not vague, or
22 that the income tax provisions have any legal force or effect
23 inside the 50 States of the Union, when those provisions do not.
24

25 These are all forms of perjury, as well, and possibly also
26 misprision of perjury by omission, i.e. serious federal offenses.
27

28 Finally, there is ample evidence that IRS agents bribe U.S.
29 Attorneys, federal judges, and even the Office of the President
30 with huge kickbacks, every time a criminal indictment is issued
31 by a federal grand jury against an illegal tax protester. (See
32 the Answer to Question 25 above.) These kick-backs range from
33 \$25,000 to \$35,000 in CASH! They also violate the Anti-Kickback
34 Act of 1986, which penalizes the payment of kickbacks from
35 federal government subcontractors. See 41 U.S.C. 51 et seq.
36

37 As a trust domiciled in Puerto Rico, the IRS is, without a doubt,
38 a federal government subcontractor that is subject to this Act.
39 See 31 U.S.C. 1321(a)(62). The systematic and premeditated
40 pattern of racketeering by IRS employees also establishes
41 probable cause to dismantle the IRS permanently for violating the
42 Sherman Antitrust Act, first enacted in the year 1890 A.D. See
43 26 Stat. 209 (1890) (uncodified at 15 U.S.C. 1 et seq.)
44

- 45
46 27. What is "The Kickback Racket," and where can I find evidence of
47 its existence?
48

49 The evidence of this "kickback racket" was first discovered in a
50 table of delegation orders, on a page within the Internal Revenue
51 Manual ("IRM") -- the internal policy and procedure manual for
52 all IRS employees.

1 Subsequently, this writer submitted a lawful request, under the
2 Freedom of Information Act, for a certified list of all payments
3 that had ever been made under color of these delegation orders in
4 the IRM. Mr. Mark L. Zolton, a tax law specialist within the
5 Internal Revenue Service, responded on IRS letterhead,
6 transmitted via U.S. Mail, that few records existed for these
7 "awards" because most of them were paid in cash!

8
9 When this evidence was properly presented to a federal judge, who
10 had been asked to enforce a federal grand jury subpoena against a
11 small business in Arizona, he ended up obstructing all 28 pieces
12 of U.S. Mail we had transmitted to that grand jury.

13
14 Obstruction of correspondence is a serious federal offense, and
15 federal judges have no authority *whatsoever* to intercept U.S.
16 Mail. See 18 U.S.C. 1702.

17
18 Obviously, the federal judge -- John M. Roll -- did NOT want the
19 grand jury in that case to know *anything* about these kickbacks.
20 They found out anyway, because of the manner in which this writer
21 defended that small business, as its Vice President for Legal
22 Affairs.

23
24
25 28. Can the IRS levy bank accounts *without* a valid court order?

26
27 Answer: No. The Fifth Amendment prohibits all deprivations of
28 life, liberty, or property without due process of law. *Due*
29 *Process of Law* is another honored and well developed feature of
30 American constitutional practice. Put simply, it requires Notice
31 and Hearing before *any* property can be seized by any federal
32 government employees, agents, departments or agencies.

33
34 A levy against a bank account is a forced seizure of property,
35 i.e. the funds on deposit in that account. No such seizure can
36 occur unless due process of law has first run its course. This
37 means notice, hearing, and deliberate adjudication of all the
38 pertinent issues of law and fact.

39
40 Only after this process has run its proper or "due" course, can a
41 valid court order be issued. The holding in U.S. v. O'Dell, 160
42 F.2d 304 (6th Cir. 1947), makes it very clear that the IRS can
43 only levy a bank account after first obtaining a Warrant of
44 Distraint, or court ORDER. And, of course, no court ORDER could
45 ever be obtained unless all affected Parties had first enjoyed
46 their "day in court."

47
48
49 29. Do federal income tax revenues pay for any government services
50 and, if so, which government services are funded by federal
51 income taxes?

52
53 Answer: No. The money trail is very difficult to follow, in
54 this instance, because the IRS is technically a trust with a

1 domicile in Puerto Rico. See 31 U.S.C. 1321(a)(62). As such,
2 their records are protected by laws which guarantee the privacy
3 of trust records within that territorial jurisdiction, provided
4 that the trust is not also violating the Sherman Antitrust Act.

5
6 They are technically not an "agency" of the federal government,
7 as that term is defined in the Freedom of Information Act and in
8 the Administrative Procedures Act. The governments of the
9 federal territories are expressly excluded from the definition of
10 "agency" in those Acts of Congress. See 5 U.S.C. 551(1)(C).
11 (See also the Answer to Question 5 above.)
12

13 All evidence indicates that they are a money laundry, extortion
14 racket, and conspiracy to engage in a pattern of racketeering
15 activity, in violation of 18 U.S.C. 1951 and 1961 et seq.
16

17 They appear to be laundering huge sums of money into foreign
18 banks, mostly in Europe, and quite possibly into the Vatican.
19 See the national policy on money laundering at 31 U.S.C. 5341.
20

21 The final report of the Grace Commission, convened under
22 President Ronald Reagan, quietly admitted that none of the funds
23 they collect from federal income taxes goes to pay for any
24 federal government services. The Grace Commission found that
25 those funds were being used to pay for interest on the federal
26 debt, and income transfer payments to beneficiaries of
27 entitlement programs like federal pension plans.
28
29

- 30 30. How can the Freedom of Information Act ("FOIA") help me to answer
31 other key tax questions?
32

33 The availability of correct information about federal government
34 operations is fundamental to maintaining the freedom of the
35 American People. The Freedom of Information Act ("FOIA"), at 5
36 U.S.C. 552 et seq., was intended to make government documents
37 available with a minimal amount of effort by the People.
38

39 As long as a document is not protected by one of the reasonable
40 exemptions itemized in the FOIA, a requester need only submit a
41 brief letter to the agency having custody of the requested
42 document(s). If the requested document is not produced within 20
43 working days (excluding weekends and federal holidays), the
44 requester need only prepare a single appeal letter.
45

46 If the requested document is not produced within another 20
47 working days after the date of the appeal letter, the requester
48 is automatically allowed to petition a District Court of the
49 United States (Article III DCUS, not the Article IV USDC) -- to
50 compel production of the requested document, and judicially to
51 enjoin the improper withholding of same. See 5 U.S.C.
52 552(a)(4)(B). The general rule is that statutes conferring
53 original jurisdiction on federal district courts must be strictly
54 construed.

1 This writer has pioneered the application of the FOIA to request
2 certified copies of statutes and regulations which should exist,
3 but do not exist. A typical request anyone can make, to which
4 the U.S. Treasury has now fallen totally silent, is for **a**
5 **certified copy of all statutes which create a specific liability**
6 **for taxes imposed by subtitle A of the IRC.** For example, see the
7 FOIA request that this writer prepared for author Lynne Meredith.

8
9 Of course, by now we already know the answer to this question,
10 before asking it. (Good lawyers always know the answers to their
11 questions, before asking them.)

12
13 It should also be clear that such a FOIA request should not be
14 directed to the IRS, because they are not an "agency" as that
15 term is defined at 5 U.S.C. 551(1)(C). Address it instead to the
16 Disclosure Officer, Disclosure Services, Room 1054-MT, U.S.
17 Department of the Treasury, Washington 20220, DISTRICT OF
18 COLUMBIA, USA. This is the format for "foreign" addresses, as
19 explained in USPS Publication #221.

20
21 As James Madison once wrote, "A popular government without
22 popular information or the means of acquiring it, is but a
23 Prologue to a Farce or a Tragedy or perhaps both. Knowledge will
24 forever govern ignorance, and a people who mean to be their own
25 Governors, must arm themselves with the power knowledge gives."

26
27
28 31. Where can I find more information, and *still* protect my privacy?

29
30 There are many civic organizations throughout America who have
31 dedicated their precious time and energy to acquire and
32 disseminate widely these documented truths about the Internal
33 Revenue Service and the Internal Revenue Code.

34
35 The Internet's World Wide Web ("www") is perhaps the best single
36 source of information (and *disinformation*) about the IRS, and the
37 major problems now confirmed in the IRC and in the mountains of
38 related policies, procedures, practices, customs, rules,
39 regulations, forms and schedules.

40
41 Learn to become a sophisticated consumer of information, and the
42 knowledge you seek will be yours to keep and share -- with those
43 you love and endeavor to free from this terrible plague that
44 persists in America.

45
46
47 Good luck, and may God bless your earnest endeavors to ensure the
48 blessings of Liberty for ourselves and our Posterity, as stated in the
49 Preamble to the U.S. Constitution and in the Declaration of
50 Independence.

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Also, be sure to request information about our MOTIONS FOR PRELIMINARY INJUNCTION to freeze all IRS assets and to enjoin IRS from depositing any tax collections into any account(s) other than the Treasury of the United States. These MOTIONS were filed in two appeals at the Ninth Circuit in San Francisco, using FRAP Rule 8 and the special procedures available to a Private Attorney General under the RICO laws.

Finally, don't miss this opportunity to request more information about our historic APPLICATION FOR ORDER DISSOLVING THE INTERNAL REVENUE SERVICE, under a specific authority granted to the District Courts of the United States ("DCUS") at 18 U.S.C. 1964(a). Refer to DCUS docket #SA CV 02-0382 GLT(ANx), Santa Ana, California, or send a blank email message to usintervention@yahoo.com. The vacation autoresponder will respond with a list of Internet folders where several court pleadings and related documents can be found.

VERIFICATION

As the Undersigned, I hereby verify, under penalty of perjury, under the laws of the **United States of America**, without the "**United States**" (federal government), that the above statement of facts and laws is true and correct, according to the best of My current information, knowledge, and belief, so help Me God, pursuant to 28 U.S.C. 1746(1). See the Supremacy Clause for Constitutional authority.

Dated:

February 2, 2005 A.D.

Signed:

Paul Mitchell

Printed:

Paul Andrew Mitchell, B.A., M.S
Citizen of California, qualified Federal Witness,
Private Attorney General, Author of "The Federal Zone:
Cracking the Code of Internal Revenue" (all editions),
and Webmaster of the Supreme Law Library:

<http://www.supremelaw.org/index.htm>

**State and Federal Court Cases in Which
Certified Copies of 31Q&A Were Entered into Evidence**

Meredith et al. v. Erath et al.

Ninth Circuit Appeal No. 01-56873:

<http://www.supremelaw.org/cc/meredith2/nad01.htm>

Meredith et al. v. Erath et al.

Ninth Circuit Cross-Appeal No. 02-55021:

<http://www.supremelaw.org/cc/erath/nad01.htm>

People ex rel. Bybee v. Erath et al.

DCUS, Santa Ana, California No. SA-CV-02-0382-GLT (ANx):

<http://www.supremelaw.org/cc/giordano/nad01.htm>

USA v. Meredith et al.

USDC, Los Angeles, California No. 02-0372:

<http://www.supremelaw.org/cc/giordano/nad02.htm>

Longner v. Desert Health Trust et al.

USDC, Phoenix, Arizona No. CIV'02-0698-PCT-FJM:

<http://www.supremelaw.org/cc/macdonald/nad07.htm>

Schmeeckle v. Rose Hills Co., Inc.

Superior Court of California, Santa Ana No. 03NL37156:

<http://www.supremelaw.org/cc/schmeeckle/complaint.htm>

PRESIDENT'S ADVISORY
PANEL

U.S. Secretary of the Treasury Falls Silent
ON FEDERAL TAX REFORM in Face of SUBPOENA for Tax Liability Statutes

2005 MAR 30 A 8:48

by

Paul Andrew Mitchell, B.A., M.S.
Counselor at Law, Federal Witness
and Private Attorney General

FOR IMMEDIATE RELEASE

November 7, 2002 A.D.

San Diego, California. Paul H. O'Neill, Secretary of the U.S. Department of the Treasury in Washington, D.C., has now defaulted by falling silent in the face of a civil SUBPOENA issued by the Article III federal court in Santa Ana, California.

The Clerk of that court commanded Secretary O'Neill to produce certified copies of all federal Statutes at Large which create a specific liability for income taxes imposed by subtitle A of the Internal Revenue Code. All Acts of Congress are first published in the Statutes at Large; some are later codified in the U.S. Code.

The deadline for complying with the SUBPOENA was midnight on Friday, November 1, 2002 A.D. The SUBPOENA was mailed by this writer on September 14, 2002 A.D. via Registered U.S. Mail from the airport Post Office in San Diego, California, with Return Receipt requested. A courtesy reminder was mailed on October 15, 2002 A.D.

The SUBPOENA was issued with detailed directions for delivery of the certified statutes to a list of several litigants and other key players in as many federal and State court cases. The federal cases included proceedings now underway at the U.S. Supreme Court, U.S. Courts of Appeal, and federal district courts.

A Florida State case was also listed, because it seeks to nullify four bogus Notices of Federal Tax Lien filed against a retired physician at a County Recorder's office there.

The focus of the SUBPOENA has arisen from many years of concerted research and activism to expose the Internal Revenue Code as a massive fiscal fraud upon the American People.

Specifically, a key authority from American Jurisprudence, a popular legal encyclopedia, states that an administrative agency may not create any liability not sanctioned by the lawmaking authority, especially a liability for a tax. 2 Am Jur 2d, page 129.

This key authority was first discovered when this author was busy answering the enormous volume of correspondence generated by the first edition of "The Federal Zone: Cracking the Code of Internal Revenue."

Later editions quoted American Jurisprudence in a letter published in Appendix "P" of that book. Some appendices in "The Federal Zone" are so large, this detail went mostly unnoticed by the book's many readers. Printed copies of "The Federal Zone" are now sold without appendices, in order to reduce shipping bulk.

As more evidence accumulated, primarily for purposes of filing affidavits and preparing testimony for State and federal litigation, this author wrote another document entitled "31 Questions and Answers about the Internal Revenue Service," abbreviated "31Q&A". Initial versions of 31Q&A cited the key authority at issue here by reference to "2 Am Jur 2d, page 129." See the Answer to Question #8 in 31Q&A.

1 Oddly, 31Q&A readers who bothered to check, later returned to
2 report this citation had been removed from American Jurisprudence.

3 Now the hunt was on to locate the missing original authority.

4 This writer scheduled time to approach a professional reference
5 librarian at the downtown law library in San Diego, California.
6 Fortunately, he confirmed that American Jurisprudence had been revised
7 since 1992, and then he succeeded in locating the preceding edition in
8 locked archives at that law library.

9 It was a moment to remember: Mike says, "Here are those older
10 volumes, Paul. Do you have the exact citation?" Paul says, "Yes.
11 It's 2 Am Jur 2d, page 129." Mike reaches for Volume 2, opens it to
12 page 129, and hands this page to Paul. "Does this look familiar?"
13 Mike asks. "Let me read it to you," answers Paul.

14 After reading the key authority and the corresponding footnote
15 which cites the case of Commissioner v. Acker, decided by the U.S.
16 Supreme Court in 1959, Mike replied, "You have a Supreme Court
17 authority there. It doesn't get any better than that!"

18 It was a quiet moment of triumph for this writer, capping 12 full
19 years of concerted effort -- real blood, sweat and tears -- all
20 required to dismantle the Internal Revenue Service once and for all.

21 Now that Secretary of the Treasury Paul H. O'Neill has fallen
22 silent in the face of a proper and lawful SUBPOENA IN A CIVIL CASE for
23 the missing liability statutes, the wheels of justice are expected to
24 grind out an unavoidable solution from here on.

25 Specifically, laws governing the federal courts authorize parties
26 to compel answers to SUBPOENAs, and to move those courts for sanctions
27 such as contempt of court. Recently, another member of President
28 George Bush's cabinet was held in contempt by a federal district
29 court; thus, ample court precedent exists to hold O'Neill in contempt
30 of court -- for not answering. Only time will tell if such contempt
31 proceedings will escalate to the level of a criminal investigation.

32 On a much broader scale, the absence of liability statutes raises
33 the specter of widespread government fraud, going all the way back to
34 the year 1913. And, there is no statute of limitations on fraud.

35 **The main problem which the SUBPOENA seeks to solve is to confirm,**
36 **once and for all, the apparent absence of any federal statutes which**
37 **create a specific liability for income taxes imposed by subtitle A of**
38 **the Internal Revenue Code.**

39 Even though the federal regulations for IRC section 1 do create a
40 specific liability for federal citizens and for resident aliens, that
41 section of the IRC does not create a specific liability for these two
42 classes of people.

43 The Acker decision by the U.S. Supreme Court is clear and
44 unequivocal in holding that regulations cannot exceed the underlying
45 statutory authority. See Commissioner v. Acker, 361 U.S. 87 (1959).

46 Examples of liability statutes can be found at IRC section 1461
47 for withholding agents, and section 3403 for federal employment taxes.

48 Clearly, until withholding agents remit the taxes they have
49 withheld, they are made specifically liable for those taxes by section
50 1461. Likewise, the Public Salary Tax Act creates a specific
51 liability for taxes imposed upon the privilege of employment with the
52 federal government.

53 These legal details are explained clearly in 31Q&A.

1 The absence of any statutes creating a specific liability for
2 subtitle A income taxes means, quite simply, that federal income taxes
3 are totally and completely voluntary, in the common everyday meaning
4 of that term. Liability only begins when Form 1040 is signed.

5 Further stunning proof that these taxes are truly voluntary can
6 be found at IRC section 3402(n). Here, Congress has authorized a form
7 called the "withholding exemption certificate" abbreviated "WEC". The
8 term "withholding exemption certificate" occurs a total of seventeen
9 (17) times in that one statute alone.

10 However, the Internal Revenue Service ("IRS") has never created
11 an official form for the WEC.

12 Making matters much worse, it is now becoming painfully clear
13 that all federal judges are material witnesses to the practice of
14 concealing the withholding exemption certificate from them, when they
15 were first hired by the federal judiciary.

16 Chief Justice William H. Rehnquist has openly admitted, to a
17 class of law students at the University of Arizona, that all federal
18 judges are currently paying taxes on their pay, without exception.

19 If federal judges are material witnesses to the subject matter
20 before them, such as federal taxes, the statute at 28 U.S.C. 455
21 expressly prohibits them from presiding on all such cases. Federal
22 judges are also immune from taxation on their pay, by constitutional
23 mandate. See Article III, Section 1, in the U.S. Constitution.

24 The implications of this conflict of interest are quite far-
25 reaching, touching as they do literally thousands of court cases which
26 have been decided by federal judges whose compensations have been
27 diminished, contrary to the fundamental Law in our Constitution.
28 Again, further details are fully explained in 31Q&A.

29 Paul Andrew Mitchell encourages all Americans to read the on-line
30 version of 31Q&A, and to follow the numerous working hyperlinks to the
31 mountain of supporting evidence, at Internet URL:

32
33 <http://www.supremelaw.org/sls/31answers.htm>

34
35 Certified and embossed copies of 31Q&A are available from the
36 Supreme Law Firm for \$30. A referral program also makes it possible
37 for buyers to get their money back, and to make a little profit too,
38 by referring others to this immensely important document.

39 The SUBPOENA, PROOF OF SERVICE, and Delivery Instructions can be
40 accessed at Internet URL:

41
42 <http://www.supremelaw.org/cc/eddings/subpoena.liability.htm>

43
44 The .gif files (Graphics Interchange Format) were output by a
45 modern scanner. These can be enlarged or reduced by using the IMAGING
46 program at START | PROGRAMS | ACCESSORIES in Microsoft Windows 98.

47 Alternatively, right click on a .gif file, then SAVE AS to your
48 local hard disk, for viewing with any of a number of graphics programs
49 that now abound for computers with Microsoft Windows software.

50 Image resizing is also automatic with Microsoft Internet Explorer
51 version 6.0.2600+. Click on Tools | Internet Options | Advanced,
52 scroll down to "Multimedia", then "Enable Automatic Image Resizing".

53 Progress with SUBPOENA enforcement will be reported at the
54 Supreme Law Library. See the Update Highlights at supremelaw.org.

2 Am Jur 2d, page 129 (1962)
Administrative Law

Section 301. -- Particular applications.

In application of the principles that the power of an administrative agency to make rules does not extend to the power to make legislation and that a regulation which is beyond the power of the agency to make is invalid, it has been held that **an administrative agency may not create a criminal offense or any liability not sanctioned by the lawmaking authority, and specifically a liability for a tax** [fn 2] or inspection fee. [bold emphasis added]

Footnote 2:

2. Commissioner of Internal Revenue v. Acker, 361 U.S. 87, 4 L.Ed.2d 127, 80 S.Ct. 144 (1959); Roberts v. Commissioner of Internal Revenue, 176 F.2d 221, 10 ALR.2d 186 (9th Cir. 1949) (... regulations "can add nothing to income as defined by Congress." citing M.E. Blatt Co. v. United States, 305 U.S. 267, 279, 59 S.Ct. 186, 190, 83 L.Ed. 167 (1938)); Independent Petroleum Corp. v. Fly, 141 F.2d 189, 152 ALR 928 (5th Cir. 1944) (... the power to make regulations does not extend to making taxpayers of those whom the Act, properly construed, does not tax); Indiana Dept. of State Revenue v. Colpaert Realty Corp., 231 Ind. 463, 109 NE.2d 415 (no power to render taxable a transaction which the statute did not make taxable); Morrison-Knudsen Co. v. State Tax Com., 242 Iowa 33, 44 NW.2d 449, 41 ALR.2d 523 (use tax).

Liability for the payment of the sales tax is controlled by statute; it cannot be controlled by rulings or regulations of the board. Acorn Iron Works v. State Board of Tax Administration, 295 Mich. 143, 294 NW 126, 139 ALR 368. Annotation: 139 ALR 380 ("retail sale").

AO 88 (Rev.11/94) Subpoena in a Civil Case

Issued by the
District Court of the United States
 CENTRAL DISTRICT OF CALIFORNIA

Tally H. Eddings

v.

Four Records, etc. et al.

SUBPOENA IN A CIVIL CASE

#6:01-CV-1299-ORL-28DAB

Case Number

Middle District of Florida

TO: Hon. Paul H. O'Neill, Secretary of the Treasury
 1500 Pennsylvania Avenue, N.W.
 Washington 20220 DISTRICT OF COLUMBIA, USA

☐ YOU ARE COMMANDED to appear in the United States District Court at the place, date, and time specified below to testify in the above case.

PLACE OF TESTIMONY

PAST DUE

COURTROOM

DATE AND TIME

☐ YOU ARE COMMANDED to appear at the place, date, and time specified below to testify at the taking of a deposition in the above case.

PLACE OF DEPOSITION

DATE AND TIME

☒ YOU ARE COMMANDED to produce and permit inspection and copying of the following documents or objects at the place, date, and time specified below (list documents or objects):

See attached Directions for Delivery etc.

PLACE

See attached (2 pages).

DATE AND TIME

Nov. 1, 2002 A.D.

☐ YOU ARE COMMANDED to permit inspection of the following premises at the date and time specified below.

PREMISES

DATE AND TIME

Any organization not a party to this suit that is subpoenaed for the taking of a deposition shall designate one or more officers, directors, or managing agents, or other persons who consent to testify on its behalf, and may set forth, for each person designated, the matters on which the person will testify. Federal Rules of Civil Procedure, 30(b)(6).

~~SHERRICARTER, CLERK~~

ISSUING OFFICER'S SIGNATURE AND TITLE (INDICATE IF ATTORNEY FOR PLAINTIFF OR DEFENDANT)

BY: W. J. [Signature] DEPUTY CLERK

DATE

9/14/2002 A.D.

ISSUING OFFICE ADDRESS AND TELEPHONE NUMBER

1101 FOURTH STREET
SANTA ANA, CA 92701

(714) 338-4750

COPY

PJR

(See Rule 45, Federal Rules of Civil Procedure, parts C & D on reverse)

☐ If action is pending in district other than district of issuance, state district under case number.

Directions for Delivery of Following Documents
Commanded by Attached SUBPOENA IN A CIVIL CASE

Certified copies of all enacted Statutes at Large which create a specific liability for federal income taxes imposed by subtitle A of the Internal Revenue Code, filed with PROOFS OF SERVICE at each of the following mailing destinations, in quantities shown in parentheses:

- (1) Dr. Tally H. Eddings, II, M.D. (1x)
187 Semoran Boulevard
Fern Park 32730
FLORIDA, USA
- (2) Dr. John C. Alden, M.D. (1x)
350 - 30th Street, Suite 444
Oakland 94609-3426
CALIFORNIA, USA
- (3) Case No. 6:01-CV-1299-ORL-28DAB (3x)
Tally H. Eddings v. Four Records, etc. et al.
Attention: Sheryl L. Loesch, Clerk of Court
United States District Court
Middle District of Florida
George C. Young U.S. Courthouse
and Federal Building
80 North Hughey Avenue
Orlando 32801
FLORIDA, USA
- (4) Appeal No. 01-56873 (5x)
Meredith et al. v. Erath et al.
Attention: Cathy A. Catterson, Clerk of Court
U.S. Court of Appeals for the Ninth Circuit
P.O. Box 193939
San Francisco 94119-3939
CALIFORNIA, USA
- (5) Cross-Appeal No. 02-55021 (5x)
Meredith et al. v. Erath et al.
Attention: Cathy A. Catterson, Clerk of Court
U.S. Court of Appeals for the Ninth Circuit
P.O. Box 193939
San Francisco 94119-3939
CALIFORNIA, USA
- (6) Case No. SA-CV-02-0382-GLT(ANx) (3x)
People ex rel. Bybee et al. v. Erath et al.
Attention: Sherri Carter, Clerk of Court
District Court of the United States
Central Judicial District of California
Southern Division
411 West Fourth Street, Room 1-053
Santa Ana 92701-4516
CALIFORNIA, USA

- 1 (7) Case No. CR-02-00372-DDP (3x)
2 USA v. Meredith et al.
3 Attention: Clerk of Court
4 United States District Court
5 Central District of California
6 Western Division
7 312 North Spring Street, Room G-8
8 Los Angeles 90012-4797
9 CALIFORNIA, USA
10
11 (8) Case No. CV-02-04242-DDP (Mcx) (3x)
12 People ex rel. Bybee et al. v. Erath et al.
13 Attention: Clerk of Court
14 United States District Court
15 Central District of California
16 Western Division
17 312 North Spring Street, Room G-8
18 Los Angeles 90012-4797
19 CALIFORNIA, USA
20
21 (9) Mr. Paul Andrew Mitchell, B.A., M.S. (1x)
22 Private Attorney General
23 c/o Dr. John C. Alden, M.D.
24 350 - 30th Street, Suite 444
25 Oakland 94609-3426
26 CALIFORNIA, USA
27
28 (10) Mr. Terry Eugene Busby, Petitioner (1x)
29 Busby v. Internal Revenue Service
30 U.S. Supreme Court No. 02-5017
31 c/o 4875 New Tampa Highway
32 Lakeland 33815
33 FLORIDA, USA
34
35 (11) Office of the Solicitor General (1x)
36 In re: Busby v. Internal Revenue Service
37 U.S. Supreme Court No. 02-5017
38 950 Pennsylvania Avenue, N.W., Room 5614
39 Washington 20530-0001
40 DISTRICT OF COLUMBIA, USA
41
42 (12) Office of the Chief Counsel (1x)
43 Internal Revenue Service
44 1111 Constitution Avenue, N.W.
45 Washington 20224
46 DISTRICT OF COLUMBIA, USA
47
48 (13) Case No. 05-2001-CA-006449-XXXX-XX (3x)
49 Tally H. Eddings v. Four Records, etc. et al.
50 Attention: Clerk of Court, Brevard County
51 Eighteenth Judicial Circuit Court of Florida
52 P.O. Box 2767
53 Titusville 32781
54 FLORIDA, USA

AO 88 (Rev.11/94) Subpoena in a Civil Case

PROOF OF SERVICE

<p>SERVED <u>Sept. 14, 2002 A.D.</u></p> <p>SERVED ON (PRINT NAME) <u>Hon. Paul H. O'Neill,</u> <u>Secretary of the Treasury</u></p> <p>SERVED BY (PRINT NAME) <u>Paul Andrew Mitchell</u></p>	<p>PLACE <u>U.S. Department of the Treasury</u> <u>1500 Pennsylvania Ave. N.W.</u> <u>Washington 20220 D.C.</u></p> <p>MANNER OF SERVICE <u>Registered U.S. Mail</u> <u>Serial #RB77329385765</u></p> <p>TITLE <u>Private Attorney General</u> <u>(see 18 U.S.C. 11964)</u></p>
---	--

DECLARATION OF SERVER

I declare under penalty of perjury under the laws of the United States of America that the foregoing information contained in the Proof of Service is true and correct.

Executed on 9/14/2002 A.D.

DATE

COPY

Paul Mitchell

SIGNATURE OF SERVER

c/o 350-30th ST. #444

ADDRESS OF SERVER

Oakland 94609-3426 CALIF.
USA

Rule 45, Federal Rules of Civil Procedure, Parts C & D:

(c) PROTECTION OF PERSONS SUBJECT TO SUBPOENAS.

(1) A party or an attorney responsible for the issuance and service of a subpoena shall take reasonable steps to avoid imposing undue burden or expense on a person subject to that subpoena. The court on behalf of which the subpoena was issued shall enforce this duty and impose upon the party or attorney in breach of this duty an appropriate sanction which may include, but is not limited to, lost earnings and reasonable attorney's fee.

(2) (A) A person commanded to produce and permit inspection and copying of designated books, papers, documents or tangible things, or inspection of premises need not appear in person at the place of production or inspection unless commanded to appear for deposition, hearing or trial.

(B) Subject to paragraph (d) (2) of this rule, a person commanded to produce and permit inspection and copying may, within 14 days after service of subpoena or before the time specified for compliance if such time is less than 14 days after service, serve upon the party or attorney designated in the subpoena written objection to inspection or copying of any or all of the designated materials or of the premises. If objection is made, the party serving the subpoena shall not be entitled to inspect and copy materials or inspect the premises except pursuant to an order of the court by which the subpoena was issued. If objection has been made, the party serving the subpoena may, upon notice to the person commanded to produce, move at any time for an order to compel the production. Such an order to compel production shall protect any person who is not a party or an officer of a party from significant expense resulting from the inspection and copying commanded.

(3) (A) On timely motion, the court by which a subpoena was issued shall quash or modify the subpoena if it

(i) fails to allow reasonable time for compliance,

(ii) requires a person who is not a party or an officer of a party to travel to a place more than 100 miles from the place where that person resides, is employed or regularly transacts business in person, except that, subject to the provisions of clause (c) (3) (B) (iii) of this rule, such a person may in order to

attend trial be commanded to travel from any such place within the state in which the trial is held, or the demanding party to contest the claim.

(iii) requires disclosure of privileged or other protected matter and no exception or waiver applies, or

(iv) subjects a person to undue burden.

(B) If a subpoena

(i) requires disclosure of a trade secret or other confidential research, development, or commercial information, or

(ii) requires disclosure of an unretained expert's opinion or information not describing specific events or occurrences in dispute and resulting from the expert's study made not at the request of any party, or

(iii) requires a person who is not a party or an officer of a party to incur substantial expense to travel more than 100 miles to attend trial, the court may, to protect a person subject to or affected by the subpoena, quash or modify the subpoena, or, if the party in who behalf the subpoena is issued shows a substantial need for the testimony or material that cannot be otherwise met without undue hardship and assures that the person to whom the subpoena is addressed will be reasonably compensated, the court may order appearance or production only upon specified conditions.

(d) DUTIES IN RESPONDING TO SUBPOENA.

(1) A person responding to a subpoena to produce documents shall produce them as they are kept in the usual course of business or shall organize and label them to correspond with the categories in the demand.

(2) When information subject to a subpoena is withheld on a claim that it is privileged or subject to protection as trial preparation materials, the claim shall be made expressly and shall be supported by a description of the nature of the documents, communications, or things not produced that is sufficient to enable the demanding party to contest the claim.

MIDWAY WINDOWS
SAN DIEGO, California
921109998

09/14/2002 (800)275-8777 02:37:26 PM

Sales Receipt			
Product Description	Sale Qty	Unit Price	Final Price
WASHINGTON DC 20220			\$1.06
First-Class			
Return Receipt			\$1.75
Registered			\$7.50
Insured Value :		\$0.00	
Article Value :		\$0.00	
Label Serial #:	RB773293057US		
\$5.00 Stamp	2	\$5.00	\$10.00
29c Stamp	1	\$0.29	\$0.29
2c Stamp	1	\$0.02	\$0.02

Total: \$10.31

Paid by:
Cash \$10.31

Bill#: 1000400392832
Clerk: 13

Refunds only per DMM P014
Thank you for your business
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Declared Value	<p>Declared value of contents at the time of mailing. Maximum amount of insurance coverage available is \$25,000. Fees for articles valued over \$25,000 are for handling only. You must declare domestic claims within one year of mailing and international claims within six months.</p>	
Customer: Print in ballpoint pen or type	<p>(Name, no., street, sta./apt. no., city, state, ZIP + 4)</p> <p>FROM: Dr. John C. Alden M.D. 350-30th St. #444 Oakland 94609-3426 CALIF.</p> <p>(Name, no., street, sta./apt. no., city, state, ZIP + 4)</p> <p>TO: Hon. William D. Neill, Sec. Treasury 1500 Pennsylvania Ave. N.W. Washington 20220 D.C.</p>	

PS Form 3806, June 2000

1-Customer 2-Post Office

COPY

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Hon. Paul H. O'Neill
 Secretary of the Treasury
 1500 Pennsylvania Av. NW
 Washington 20220
 DISTRICT OF COLUMBIA

2. Article Number

(Transfer from service label)

COMPLETE THIS SECTION ON DELIVERY

A. Signature

X M Simon

☐ Agent☐ Addressee

B. Received by (Printed Name)

M Simon

C. Date of Delivery

9/20/02

D. Is delivery address different from item 1? ☐ YesIf YES, enter delivery address below: ☐ No

3. Service Type

☐ Certified Mail☐ Express Mail☒ Registered☐ Return Receipt for Merchandise☐ Insured Mail☐ C.O.D.

4. Restricted Delivery? (Extra Fee)

☒ Yes

COPY

COURTESY REMINDER

PAST DUE

TO: Hon. Paul H. O'Neill
Secretary of the Treasury
1500 Pennsylvania Avenue, N.W.
Washington 20220
DISTRICT OF COLUMBIA, USA

FROM: Paul Andrew Mitchell, B.A., M.S.
Private Attorney General, 18 U.S.C. 1964(a)

DATE: October 15, 2002 A.D.

SUBJECT: SUBPOENA IN A CIVIL CASE dated 9/14/2002 A.D.
answer due on November 1, 2002 A.D.

Greetings Secretary O'Neill:

We are writing to provide you with the following courtesy notice.

We do remind you that you have been commanded by the Clerk of the Article III District Court of the United States ("DCUS"), Central District of California, to produce the documents that were itemized in the Directions for Delivery attached to that SUBPOENA.

We posted the original of that SUBPOENA on September 14, 2002 A.D. via Registered U.S. Mail, serial number #RB773293057US, at Midway Station in San Diego 92110-9998, CALIFORNIA, USA, with Return Receipt requested (see enclosed).

Copies of the completed USPS Form 3811 ("green card"), signed by one "M Simon" on 9/20/02, and of our PROOF OF SERVICE of said SUBPOENA, are also enclosed for your information.

The stated deadline for your specific compliance with said SUBPOENA is November 1, 2002 A.D. (approximately two (2) weeks hence).

Please be advised that, if you fall silent in the response to this lawful and valid command, now issued by the Clerk of the federal district court in Santa Ana, California, we will move the appropriate federal court to *compel* an answer from you.

We also reserve our fundamental Right to petition one or more federal courts for an ORDER holding you in contempt of court, in the event that you elect to fall silent. See the Petition Clause in the First Amendment, for constitutional authority.

The federal courts (and cases) in question have already been itemized in our Directions for Delivery (see copies enclosed).

Mr. Secretary O'Neill, thank you very much for your timely and professional consideration.

1 Sincerely yours,

2
3 /s/ Paul Andrew Mitchell



4
5 Paul Andrew Mitchell, B.A., M.S.

6 Private Attorney General, 18 U.S.C. 1964(a)

7
8 <http://www.supremelaw.org/decs/agency/private.attorney.general.htm>

9
10 All Rights Reserved without Prejudice

11
12 copies: Dr. Tally H. Eddings, II, M.D., Fern Park, Florida
13 Dr. John C. Alden, M.D., Oakland, California
14 Rep. Ron Paul, Member, U.S. House of Representatives
15 Judge Alex Kozinski, Ninth Circuit (supervising)
16 Justice Sandra Day O'Connor, Supreme Court (supervising)
17 Office of the President, The White House, Washington, D.C.

18
19 attachments